

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On July 16, 2008, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Objection to Motion by Affinia Canada Corp., EFT for Reconsideration of Order Reducing Claim (Docket No. 13927) [a copy of which is attached hereto as Exhibit D]
- 2) Notice of Presentment of Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 10718 (Equistar Chemicals, LP) (Docket No. 13928) [a copy of which is attached hereto as Exhibit E]
- 3) Amended Notice of Presentment of Joint Stipulation and Agreed Order Resolving Debtors' Objection to Notice of Cure Claim of Bank of America, N.A. with Respect to Post-Petition Amounts Sought Pursuant to Certain Leases By and Between Bank of America, N.A. and Delphi Automotive Systems Human Resources, LLC (Docket No. 13930) [a copy of which is attached hereto as Exhibit F]

On July 16, 2008, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight mail:

- 4) Debtors' Objection to Motion by Affinia Canada Corp., EFT for Reconsideration of Order Reducing Claim (Docket No. 13927) [a copy of which is attached hereto as Exhibit D]

On July 16, 2008, I caused to be served the document listed below upon the party listed on Exhibit H hereto via overnight mail:

- 5) Notice of Presentment of Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 10718 (Equistar Chemicals, LP) (Docket No. 13928) [a copy of which is attached hereto as Exhibit E]

On July 16, 2008, I caused to be served the document listed below upon the party listed on Exhibit I hereto via overnight mail:

- 6) Amended Notice of Presentment of Joint Stipulation and Agreed Order Resolving Debtors' Objection to Notice of Cure Claim of Bank of America, N.A. with Respect to Post-Petition Amounts Sought Pursuant to Certain Leases By and Between Bank of America, N.A. and Delphi Automotive Systems Human Resources, LLC (Docket No. 13930) [a copy of which is attached hereto as Exhibit F]

Dated: July 18, 2008

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 18th day of July, 2008, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ L. Maree Sanders

Commission Expires: 10/1/09

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	Creditor Committee Member

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Jefferies & Company, Inc,	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	Special Labor Counsel

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
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Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue 1251 Avenue of the Americas		New York	NY	10103	212-841-0589	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick			New York	NY	10020	212-403-3500	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	Counsel to General Motors Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
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Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308	paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	rodbuie@ffhsj.com slivini@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	lhassel@groom.com	Counsel to Employee Benefits
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Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	daniel.fisher@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	lszlezinger@mesirovfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
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Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
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Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1ª	Cadiz		11006	Spain	34 956 226 311	adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	590 Madison Ave		New York	NY	10022-2524		212-872-1000	idezengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
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EXHIBIT C

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EXHIBIT D

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Hearing time: 10:00 AM

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	-----X	
	:	
In re:	:	Chapter 11
	:	Case No. 05-44481 (RDD)
DELPHI CORPORATION, <i>et al.</i>	:	
	:	
Debtors.	:	
	:	
	-----X	

**DEBTORS' OBJECTION TO MOTION BY AFFINIA CANADA
CORP., EFT FOR RECONSIDERATION OF ORDER REDUCING CLAIM**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this objection (the "Objection") to the motion (the "Reconsideration Motion) by Affinia Canada Corp., EFT ("Affinia") for reconsideration of the Court's January 25, 2008 Order (the "Order") reducing claim number 11099 (the "Claim") pursuant to section 502(j) of the United States Bankruptcy Code (the "Bankruptcy Code"), Rule 60 of the Federal Rules of Civil Procedure (the "Federal Rules"), made applicable herein by Rule 9024 of the Federal Rules of Bankruptcy

Procedure (the “Bankruptcy Rules”), and Bankruptcy Rule 3008. In support of this Objection, the Debtors respectfully state:

Preliminary Statement

1. Affinia lacks standing to seek reconsideration of the Order because it assigned the Claim to SPCP Group, L.L.C. (“SPCP”) on July 30, 2007 pursuant to a Notice of Assignment of Claim (the “Notice of Assignment”) (Docket No. 9215) five months before the Debtors objected to the Claim on December 21, 2007 (the “Claim Objection”). The Notice of Assignment that was filed to evidence the assignment of the Claim directed that the Claim Objection and all other notices regarding the Claim be served upon SPCP – which is precisely how notice of the Claim Objection was provided.

2. Even if Affinia had standing to seek reconsideration of the Order, it has failed to establish “excusable neglect” as required by Bankruptcy Rules 3008 and 9024, and it has similarly failed to establish that reconsideration would be appropriate “according to the equities of the case,” as required by Bankruptcy Code section 502(j).

3. The Reconsideration Motion is based upon Affinia’s infirm assertions that (a) it did not receive adequate notice of the Debtors’ December 21, 2007 Claim Objection either because (i) the Debtors served the Claim Objection upon SPCP, the holder/ assignee of the claim, rather than Affinia, or (ii) Affinia failed to recognize that the Claim Objection affected Affinia’s interest; and (b) Affinia did not have reason to believe that there would be any objection to the Claim because it had provided information to the Debtors concerning the Claim as part of communications which ended on October 22, 2007 without agreement.

4. Having acknowledged receipt of service of the Claim Objection before the deadline to respond, Affinia has not and cannot establish any legal, factual or

equitable basis to warrant reconsideration of the Order. Moreover, Affinia fails to address its lack of standing to seek reconsideration. The Reconsideration Motion should be denied.

Procedural History Regarding the Claim

5. Affinia filed the Claim on July 7, 2006 and asserted an unsecured, non-priority claim against Delphi Corporation in the amount of \$173,734.07.

6. On July 30, 2007, Affinia transferred the Claim to SPCP as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD, pursuant to the Notice of Assignment, which was signed by Charles H. Mendeljian, VP Customer Financial Services for Affinia ("Mendeljian"), a copy of which is annexed hereto as Exhibit "1." The Notice of Assignment provides that "[i]f no objection is timely received by the court, the transferee [SPCP] will be substituted as the original claimant without further order of the court." No objection was docketed in response to the Notice of Assignment, and SPCP was substituted for Affinia as the Claimant pursuant to the Notice of Assignment and Bankruptcy Rule 3001(e)(2).

7. When Affinia assigned the Claim to SPCP, Affinia expressly waived its right to receive notice of the Claim Objection and directed the Debtors to give notice to SPCP concerning the Claim. Exhibit "A" to the Notice of Assignment (the "Evidence of Transfer"), signed by Mr. Mendeljian provides, in relevant part, that

"[a]ssignor [Affinia] further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices related to the Assigned Claim, and all payments or distributions of money or property in respect of the claim, shall be delivered or made to the Assignee [SPCP]."

8. Moreover, although SPCP and Affinia acknowledge receipt of the Claim Objection, neither of them filed a response to it. See Affidavit of Charles H.

Mendeljian (“Mendeljian Aff.”) ¶19, annexed to the Motion to Reconsider. The Reconsideration Motion was filed nearly four months after the Claim Objection was filed, served and received by SPCP and Affinia.

9. On December 21, 2007, the Debtors filed their Twenty-Fourth Omnibus Claims Objection (Docket No. 11588).

10. Also on December 21, 2007, the Debtors’ claims agent, Kurzman Carson Consulting LLC (“KCC”), served the Claim Objection (without exhibits), the Personalized Notice¹, and the Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (i) Dates for Hearings Regarding Objections to Claims and (ii) Certain Notices and Procedures Governing Objections to Claims, entered December 7, 2006 (Docket No. 6089) (the “Claims Objection Procedures Order”) upon SPCP, by first class mail to the attention of Brian A. Jarman at the following address, which was contained in the Notice of Assignment:

SPCP Group LLC as agent for
Silver Point Capital Fund LP
and Silver Point Capital Off-
shore Fund LTD
Two Greenwich Plz 1st Fl
Greenwich, CT 06830

11. KCC also served a copy of the Claim Objection (without exhibits), the Personalized Notice, and the Claims Objection Procedures Order by first-class mail upon Goodwin Procter, counsel of record for SPCP.

12. On January 15, 2008, KCC filed with this Court its Affidavit of Service by mail for the Claim Objection and the Personalized Notice (Docket No. 12029) (the “Affidavit of Service”). A copy of the Affidavit of Service is attached hereto as

¹ The Personalized Notice provides, at p. 3: “If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com.”

Exhibit “2.” Exhibit “J,” p. 196 of the KCC Affidavit of Service confirms that KCC caused the Claim Objection to be served on SPCP and its counsel.

13. Affinia admits that Mr. Mendeljian received copies of pleadings and other notices filed in the Debtors’ cases and that he “reviewed those documents immediately to determine whether any of those pleadings related to Affinia and its claims.” *See* Mendeljian Aff. ¶ 19. Significantly, Affinia also admits that a copy of the Claim Objection was e-mailed to Affinia by SPCP on January 16, 2008 – two days prior to the deadline to respond to the Claim Objection. *See* Mendeljian Aff. ¶ 8. Although Affinia alleges that Mr. Mendeljian was traveling at the time and did not receive the e-mail until shortly after the January 18, 2008 response deadline. Mendeljian Aff. ¶ 20, it fails to explain how or why Mr. Mendeljian did not receive or review the Claim Objection when it was filed a month earlier.

14. On January 25, 2008, this Court entered its Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Certain (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors’ Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claims Subject to Modification That Are Subject to Prior Order Identified in Twenty-Fourth Omnibus Claims Objection (Docket No. 12363).

15. The Order reduced the Claim from an unsecured claim of \$173,734.07 against Delphi Corporation to a claim of \$44,511.79 against DAS LLC, of which (i) \$10,000 is a reclamation claim and (ii) \$34,511.79 is an unsecured, non-priority claim.

16. Notice of Entry of the Order was served upon SPCP on February 6, 2008 (Docket No. 12748).

17. On April 4, 2008 -- 10 weeks after the Order was entered -- Affinia filed its Motion to Reconsider.

Argument

A. Affinia Lacks Standing to Seek Reconsideration of the Order

18. The Reconsideration Motion should be denied based upon the indisputable facts that: (i) Affinia assigned the Claim to SPCP; (ii) the Debtors complied with the service instructions contained in the Notice of Assignment; and (iii) Affinia lacks standing to seek reconsideration.

19. Parties to a claims proceeding are entitled to rely upon the address and notice information provided by a claimant in its proof of claim and notices regarding that claim. This is especially true in this case, where the Debtors have had to examine more than 16,800 proofs of claim and numerous claims transfers.

20. Affinia sold its claim and identified SPCP as the sole party to receive Notices regarding the Claim. The Debtors complied with Affinia's directions, as stated in the Notice of Assignment, and served SPCP with the Claim Objection.

21. Consequently, Affinia was not deprived of any due process or other right to be served or heard regarding the Claim Objection.

(i) **Affinia Substituted SPCP As the Party Entitled to Notices Related to the Claim**

22. Bankruptcy Rule 3001(e)(2) governs the transfer of claims, and provides that, with exceptions not applicable here, upon transfer of a claim the transferee must submit a notice of transfer to the Clerk to effectuate a transfer. The notice must include information about the transferor, the transferee, evidence of the transfer, and the location where future notice regarding the claim should be sent. If no objection is filed in response to the notice of transfer, the "*transferee shall be substituted for*

the transferor.” Bankruptcy Rule 3001(e)(2) (emphasis added). The purpose of filing evidence of the transfer of a claim is to put parties in interest on notice that the original holder of the claim against the estate is no longer an interested party with respect to that claim. *In re Kreisler*, 331 B.R. 364, 376 (Bankr. N.D. Ill. 2005).

23. Moreover, creditors bear the burden of keeping their contact information current, and other parties in the case are entitled to rely upon that information. *In re Barker*, 306 B.R. 339, 348 (Bankr. E.D. Cal. 2004). In *Barker*, a scheduled creditor filed a proof of claim and shortly thereafter sold the claim. Choosing to forego the procedural safeguards of Rule 3001(e), the transferee never filed a notice of transfer with the Court. The claim was paid in full, but the Court later reduced the claim pursuant to Bankruptcy Code section 502(j) and Bankruptcy Rule 3008. Notice of the hearing on the claim reduction was sent to the original claim holder. Neither the original claim holder nor the transferee opposed the request for the reduction or attended the hearing thereon.

24. After the claim was reduced, the transferee filed a motion to reconsider the order reducing the claim. The Court denied the motion to reconsider and held that “due process requirements were satisfied when notice of the reconsideration of the claim was sent to Conesco [the original claim holder] at the address on the proof of claim.” *In re Barker*, 306 B.R. at 348. The Court reasoned that “[p]arties in claims proceedings are entitled to rely on the address provided by the claimant on a proof of claim and that requirements of due process are satisfied by mailing notice to such address.” *Id.*, citing *Devore v. Marshack (In re Devore)*, 223 B.R. 193, 196-97 (9th Cir. BAP 1998).

25. The Court further held: “one risk of not complying with Rule 3001(e)(2) and thereby changing ownership records on a filed proof of claim is that the

transferee of the filed claim, in effect, appoints the transferor as its agent for receipt of notice of claim objections." *In re Barker*, 306 B.R. at 348.

26. Here, much like *Barker*, the Debtors gave notice to the party to whom Affinia directed that notice be given. SPCP filed its Notice of Assignment with the attached Evidence of Transfer signed by Affinia. In the Evidence of Transfer, Affinia directed that all further notices with respect to the Claim be delivered or made to SPCP, and the Debtors complied with that direction. *See*, Exhibit "1." Thus, Affinia waived its right to future notices regarding the Claim and there is no due process violation warranting reconsideration.

(ii) The Sale of the Claim by Affinia to SPCP Divested
Affinia of Standing Concerning the Claim

27. Affinia is not a "party in interest" with standing to seek relief regarding the Claim. A party in interest is one with a direct pecuniary or legal interest in the debtor, not a derivative claim, because standing cannot be established by asserting the right of another creditor. Here, Affinia holds no direct claim against the Debtors. Rather, it asserts a right held by SPCP, and it does not have standing as a party in interest.

28. In bankruptcy, any "party in interest" may be heard on any issue in a Chapter 11 case. 11 U.S.C. § 1109(b). While the term is not defined by the Bankruptcy Code, section 1109 provides that party in interest "includ[es] the debtor, the trustee, a creditors' committee, an equity security holders' committee, a creditor, an equity security holder, or any indenture trustee." 11 U.S.C. § 1109(b). The common link between the entities listed is that they each have a "direct financial stake in the outcome of the case." *In re Ionosphere Clubs, Inc.*, 208 B.R. 812, 814 (S.D.N.Y. 1997) (emphasis

added), citing, Lawrence P. King et al., Collier on Bankruptcy ¶ 1109.01 (15th ed. Rev. 1997).

29. Recently, the Court of Appeals for the Second Circuit cautioned that while section 1109 includes a “somewhat greater breadth” of parties, it does not extend standing to parties with too great a “degree of separation from the primary parties in a bankruptcy.” *In re Refco Inc.* (“*In re Refco*”), 505 F.3d 109, 117 (2d Cir. 2007); see also, *In re Hutchinson*, 5 F.3d 750, 756 (4th Cir. 1993) (standing is conferred upon “all persons whose pecuniary interests are directly affected by the bankruptcy proceedings”). Circumscribing the reach of section 1109, *In re Refco* reaffirmed the principle in *In re Comcoach*, 698 F.2d 571 (2d Cir. 1983), that “party in interest standing under § 1109(b) does not arise if a party seeks to assert some right that is purely derivative of another party's rights in the bankruptcy proceeding.” *In re Refco*, 505 F.3d at 117 n.10.

30. In the instant matter, Affinia lacks standing as a party in interest because it divested itself of its direct claim against the Debtors when it transferred its claim to SPCP and listed SPCP as the sole contact for the Claim. The attached Notice of Assignment expressly confirms that Affinia “hereby unconditionally and irrevocably sells, transfers and assigns to. . . [SPCP] . . . all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with” the Claim.

31. Affinia seeks to expand the “degree of separation from the primary parties in a bankruptcy” that the Court of Appeals for the Second Circuit specifically circumscribed. *In re Refco Inc.*, 505 F.3d at 117. Nowhere in the Notice of Assignment or Evidence of Transfer is there any indication that Affinia retained any rights concerning the Claim. In fact, the Notice of Assignment expressly assigns all notice and causes of

action to SPCP. As a result, Affinia retained no interest in the Claim and it is not a party in interest with standing to object to the modification of the Claim.

32. The fact that SPCP and Affinia may have had a separate agreement that may have granted Affinia the right, or even an obligation, to respond to the Claim Objection is irrelevant to the Court's determination of the Reconsideration Motion. *See In re Barker*, 306 B.R. at 351 (the existence of a contractual right between two creditors does not affect the rights of the debtor); *In re Northwest*, No. 05-17930, 2007 WL 498285 at * 2 (Bankr. S.D.N.Y. Feb. 9, 2007) (recognizing a Bankruptcy Court's limited role regarding to adjudication of disputes related to transfers of claims and finding that a dispute over ownership of a claim is a contractual issue that does not involve bankruptcy issues); *In re Lynn*, 285 B.R. 858, 861-62 (Bankr. S.D.N.Y. 2002) (Bankruptcy Rule 3001(e) limits the Court's role to the adjudication of disputes regarding the transfer of claims).

33. The Debtors were not a party to any agreement between Affinia and SPCP. Furthermore, the Notice of Assignment could have, but did not, require notice to be provided to Affinia. The Debtors caused SPCP to be served with the Claim Objection in accordance with the instructions contained in the Notice of Assignment, as endorsed by Affinia, and the Debtors should not bear the burden of Affinia's (or SPCP's) failure to stay apprised of the status of the Claim.

34. Allowing Affinia, a party with no direct pecuniary or legal interest in the Debtors on account of the Claim, to assert an argument that might be asserted by SPCP would be "extremely unfair to the debtor[]" and "force [it] to negotiate not only with the legal representatives of creditors, but also with any interested holders of a creditor." *In re Refco, Inc.*, 505 F.3d at 119.

35. Even if the Court were to determine that Affinia was entitled to notice of the Claim Objection, Affinia has not met its burden to establish a basis for reconsideration of the Order.

B. Affinia Has Failed to Establish Excusable Neglect

36. Affinia was not entitled to notice of the Claim Objection and it lacks standing to seek reconsideration of the Order. Nonetheless, Affinia attempts, but has not and cannot establish “excusable neglect” as a ground for reconsideration of the Order.² As this Court has previously observed in this case, there is some variation in the case law in the Second Circuit as to whether the proper standard for a motion to reconsider is the three-factor analysis set forth in *American Alliance Insurance Co., Ltd. v. Eagle Insurance Co.*, 92 F.3d 57 (2d Cir. 1996) (“*American Alliance*”) under § 502(j) of the Bankruptcy Code and Bankruptcy Rule 3008, or the four-factor analysis set forth in *Pioneer Investment Services Co. v. Brunswick Associates Limited Partnership*, 507 U.S. 380 (1993) (“*Pioneer*”) under Bankruptcy Rule 9024, which incorporates Federal Rule 60(b) for reconsideration of judgments. See, Transcript of Hearing, Feb. 14, 2007, at 25:22-24 (Docket No. 7446). Nonetheless, Affinia has failed to establish “excusable neglect” or any “equitable basis” for having the Order reconsidered under either standard.

(i) Reconsideration of the Order is Not Warranted
Under the *American Alliance* Standard

37. Affinia has not and cannot satisfy its burden of establishing “excusable neglect” under the standard articulated in *American Alliance*. In *American Alliance*, the Second Circuit identified three factors to be considered when determining

² While the Debtors submit that the Reconsideration Motion should be denied based upon Affinia’s lack of standing alone, to the extent the Court defers consideration of the issue Affinia’s standing, this Objection addresses the absence of excusable neglect.

whether excusable neglect may be found: “(1) whether the default was willful; (2) whether the defendant has a meritorious defense; and (3) the level of prejudice that may occur to the non-defaulting party if relief is granted.” *American Alliance*, 92 F.3d at 59.

a. Affinia’s Default was “Willful”

38. The first factor in the Second Circuit test is whether the default on the part of the movant was willful. Willfulness does not require bad faith or wrongful conduct. *In re Gucci America, Inc.*, 158 F.3d 631, 635 (2d Cir. 1998). Instead it may be sufficient that the movant knew that the action was pending and failed to respond. *Id.* As Judge Gonzalez noted in *In re Enron, Inc.*, 325 B.R. 114, 118 (Bankr. S.D.N.Y. 2005), “[d]efaults that are caused by negligence may be excusable, while defaults that occur as a result of deliberate conduct are not excusable.”

39. Affinia had actual knowledge of the Claim Objection before its objection deadline expired. Recognizing this negative factor, Affinia asserts that it did not have sufficient time to timely respond. In making the argument, however, Affinia fails to address the fact that it directed the Debtors to provide all notices related to the Claim to SPCP. Affinia could have, but did not request that notices also be mailed to Affinia.

40. Apparently to ensure that it would receive notice of pleadings related to the Claim, Affinia admits that it monitored pleadings filed in the cases. Mendeljian Aff. ¶¶ 8, 19. Affinia also admits that it received an e-mail notice of the Claim Objection from SPCP two days prior to the Claim Objection response deadline. Mendeljian Aff. ¶ 20.

41. Although Affinia asserts that Mr. Mendeljian was traveling and did not receive SPCP’s e-mail on the date that it was sent, Mendeljian Aff. ¶ 20, Affinia does

not disclose when Mr. Mendeljian returned from traveling or why Mr. Mendeljian failed to notice the Claim Objection in his admitted review of the pleadings filed in the Debtors' cases between the date that the Claim Objection was filed on December 21, 2007 and the January 25, 2008 hearing date.

42. Furthermore, the Reconsideration Motion fails to provide any explanation for Affinia having waited until April 5, 2008, to file the Reconsideration Motion.

43. Affinia points to communications that it had with the Debtors when they attempted to reconcile the Claim in October 2007. Based upon those communications, Affinia asserts that it did not believe its claim would be subject to objection. However, the facts belie Affinia's argument. The Debtors and Affinia were not in active negotiations regarding the Claim while the Claim Objection was pending. Rather, the Claim Objection was filed on December 21, 2007 – two months after the last communication between the Debtors and Affinia relating to the Claim occurred, and those communications ended without any agreement.

44. The facts presented here warrant a finding that Affinia's conduct was "willful." By signing to the Evidence of Transfer, Affinia made a deliberate choice to waive receipt of service of notices pertaining to the Claim. Furthermore, Affinia concedes that it received notice of the Claim Objection in January 2008, yet it waited until April 2008 to seek relief from the Court. Affinia has provided no evidence of extenuating circumstances that might rise to the level of excusable neglect concerning to its failure to respond to the Claim Objection. Certainly, Affinia's deliberate acts tip the equities of the case decidedly in favor of denial of Affinia's request for reconsideration.

b. Affinia Has Not Established a Meritorious Defense

45. The only evidence that Affinia has provided to support its purported meritorious defense to the Debtors' Claim Objection is a spreadsheet that allegedly demonstrates a reconciliation of outstanding invoices for goods sold to the Debtors. Affinia has not provided copies of invoices or purchase orders to substantiate its alleged reconciliation of outstanding invoices, despite the Debtors' repeated requests. See, Mendeljian Aff. ¶ 14 and e-mails attached as Exhibit "D" to the Motion to Reconsider (which confirm the Debtors' prior requests for copies of invoices and purchase orders). The Debtors submit that an unverified and self-serving reconciliation does not establish a meritorious defense to the Claim Objection.

c. The Debtors Will Be Prejudiced if the Court Grants Reconsideration of the Order

46. The Debtors have had to address more than 16,800 proofs of claim and numerous claim transfers in this case. Granting the relief requested by Affinia would signal an excuse to all other claim holders of their obligation to timely respond to the claim objections and which could undermine the integrity and finality of the entire claims administrative process.

47. Consequently, the Debtors would be prejudiced by the granting of Affinia's Motion to Reconsider. Courts have often looked primarily to concerns about opening the floodgates. See, e.g., *In re Enron Corp.*, 419 F.3d 115, 132 (2d Cir. 2005); *In re Kmart Corp.*, 381 F.3d 709, 714 (7th Cir. 2004); *Enron Creditors Recovery Corp.*, 2007 WL 1705653, at *10-11 (Bankr. S.D.N.Y. June 13, 2007); *In re Dana Corp.*, 2007 WL 1577763, *6 (Bankr. S.D.N.Y. 2007).

48. More than 16,800 proofs of claim that asserted approximately \$34 billion in liquidated amounts plus certain unliquidated amounts were filed in this case.

The Debtors have objected to approximately 13,800 claims that asserted approximately \$10.7 billion (plus additional unliquidated amounts) and this Court has granted relief regarding approximately \$10.3 billion in asserted liquidated claims (plus additional unliquidated claims). Thus, the Debtors have successfully reduced the aggregate amount of Trade and Other Unsecured Claims (as defined by the Plan) below the \$1.45 billion amount set by the Plan.

49. The Claims Objection Procedures Order that the Court entered in these cases contemplates timely responses. SPCP and Affinia had actual knowledge of the Claim Objection before the objection deadline, but neither of them responded to it. Instead Affinia inexplicably waited nearly three months after entry of the Order to file the Reconsideration Motion. Permitting reconsideration under these circumstances could encourage other similarly situated parties to challenge other final orders of the Court and could severely prejudice the Debtors' efforts to emerge from Chapter 11.

(ii) Affinia is Not Eligible for Reconsideration of the Order
Modifying its Reclamation Claim Under the *Pioneer* Standard

50. In *Pioneer*, the Supreme Court examined whether a creditor's failure to file a claim by the bar date constituted excusable neglect. The Supreme Court clarified that the determination is an equitable one, and takes into account equitable considerations that include (1) the danger of prejudice to the debtor, (2) the length of the delay and its potential impact on judicial proceedings, (3) the reason for the delay, including whether it was within the reasonable control of the movant, and (4) whether the movant acted in good faith. *Id.* at 395. While *Pioneer* addressed, specifically, late-filed claims, the Supreme Court's analysis has been applied to motions for reconsideration under Federal Rule 60(b). *See, e.g., In re Johansmeyer*, 231 B.R. 467, 470-471 (E.D.N.Y. 1999).

51. The Second Circuit has taken a “hard line” when applying the *Pioneer* factors. See *Midland Cogeneration Venture L.P. v. Enron Corp.*, 419 F.3d 115, 122 (2d Cir. 2005). Recognizing that in a typical case three of the *Pioneer* factors – length of delay, danger of prejudice, and good faith – usually weigh in favor of the party seeking an extension of time, the Second Circuit has held the most important factor is the reason for the delay, including whether it was within the reasonable control of the movant. See *Midland*, 419 F.3d at 122. The Second Circuit has also held that under this approach, the equities will rarely if ever favor a party who does not follow the clear dictates of a Court rule or order, and “where the rule is entirely clear, the Second Circuit continues to expect that a party claiming excusable neglect will, in ordinary course, lose under the *Pioneer* test.” *Midland*, 419 F.3d at 122-123.

52. Applying this analytic framework to the facts presented here, the Motion to Reconsider must be denied. As discussed above, the Claim Objection was properly served in accordance with the service instructions contained in the Notice of Assignment that Affinia and SPCP caused to be filed. SPCP received proper and timely notice of the Claim Objection. Affinia admits that SPCP forwarded a copy of the Claim Objection prior to the objection deadline and that Affinia was aware of the Claim Objection in January 2008. Neither Affinia nor SPCP made any attempt to file an objection or seek an extension of time to do so. Affinia’s assertion that it had no reason to think the Debtors might object to the Claim is undercut by the fact that Affinia regularly monitored the docket for anything that might affect the Claim and that the last communications regarding the Claim occurred two months before the Claim Objection was filed and without any agreement.

53. The ability to timely respond to the Claim Objection rested squarely with SPCP and Affinia. This factor, together with the other factors described

above, raise serious questions concerning the good faith, or lack thereof, surrounding Affinia's conduct.

54. The Reconsideration Motion fails under the *Pioneer* standard.

Conclusion

55. Affinia lacks standing to seek reconsideration of the Order.

Moreover, Affinia has failed to demonstrate that reconsideration is warranted under any standard. Relief under either Rule 60(b) or Bankruptcy Code section 502(j) and Bankruptcy Rule 3008 is not available to Affinia. Accordingly, the Reconsideration Motion should be denied.

Memorandum Of Law

56. Because the legal points and authorities upon which this Objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

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WHEREFORE the Debtors respectfully request that the Court enter an order (a) denying the Motion to Reconsider and (b) granting them such other and further relief as is just.

Dated: New York, New York
July 16, 2008

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
HOWARD MAGALIFF (HPM-2189)
LARA SHEIKH (LS-0879)
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

B210
(12/04)

UNITED STATES BANKRUPTCY COURT
Southern District of New York

In re: **Delphi Corp.**


Case No. **05-44481**
(Jointly Administered)
Court ID (Court use only) _____

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001(e)(2), Fed.R.Bankr.P., of the transfer, other than for security, of the claim referenced in this notice.

SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Name of Transferee	Affinia Group, Inc. Name of Transferor
Name and Address where notices to transferee should be sent SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Two Greenwich Plaza, 1st Floor Greenwich, CT 06830 Attn: Brian A. Jarmain	Court Record Address of the transferor (Court Use Only)
Last Four Digits of Acct. #: _____	Last Four Digits of Acct. #: _____
Transfer Amount: \$ 173,734.07	
Name and Address where transferee payments should be sent (if different from above) SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Two Greenwich Plaza, 1st Floor Greenwich, CT 06830 Attn: Irene Wu	Name and Current Address of transferor Affinia Group, Inc. 1101 Technology Drive #100 Ann Arbor, MI 4810 Attn: Steven Keller Attn: Chuck Mendeljian
Phone: 203-542-4061 203-542-4161	Phone: (734) 827-5430; 734-827-5411
Last Four Digits of Acct #: _____	Last Four Digits of Acct #: _____
Proof of Claim #11099 Date Claim Filed: 7/26/06	

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:  **Bx7 AP**

Date: **July 30, 2007**

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

~DEADLINE TO OBJECT TO TRANSFER~

The transferor of claim named above is advised that this Notice of transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of the transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT



**EXHIBIT A TO
ASSIGNMENT OF CLAIM**

EVIDENCE OF TRANSFER OF CLAIM

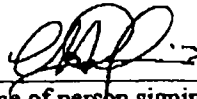
TO: THE DEBTOR AND THE BANKRUPTCY COURT

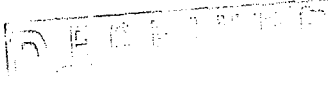
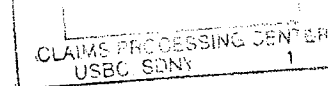
For value received, the adequacy and sufficiency of which are hereby acknowledged, **AFFINIA GROUP, INC.** ("**Assignor**") hereby unconditionally and irrevocably sells, transfers and assigns to **SPCP GROUP, L.L.C.**, as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, Ltd., ("**Assignee**") all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, claims in the aggregate amount of \$173,734.07 (the "**Assigned Claim**"), against Delphi Corporation ("**Debtor**"), the debtor-in-possession in Case No. 05-44481 (the "**Case**") under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101 et. seq.) (the "**Bankruptcy Code**") in the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**"), and any and all proofs of claim filed by Assignor with the Bankruptcy Court in respect of the foregoing claim.

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim and recognizing the Assignee as the sole owner and holder of the Assigned Claim. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on January 19, 2007.

AFFINIA GROUP, INC.

By: 
Name of person signing CHARLES H. MENDELJIAN
Title of person signing VP CUSTOMER FINANCIAL SERVICES

UNITED STATES BANKRUPTCY COURT Southern DISTRICT OF New York		PROOF OF CLAIM
Name of Debtor Delphi Corporation		Case Number 05-44481
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Affinia Canada Corp Eft		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: Affinia Canada Corp Eft Frimly Brake Parts Canada Inc 6601a Goreway Dr Mississauga ON L4V 1V6 Canada C/O AFFINIA GROUP INC ATTN: C. MENDELJIAN 1101 TECHNOLOGY DR #100 ANN ARBOR, MI 48108 Telephone number: 734 827 5411		
Account or other number by which creditor identifies debtor: 32066115, 32066921, 32066999, 320660046, 32066331		Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends
1. Basis for Claim <input checked="" type="checkbox"/> Goods Sold / Services Performed <input type="checkbox"/> Customer Claim <input type="checkbox"/> Taxes <input type="checkbox"/> Money Loaned <input type="checkbox"/> Personal Injury <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: VARIOUS		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ 173,734.07 (unsecured) (secured) (priority) (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.
6. Unsecured Nonpriority Claim \$ 173,734.07 <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY   Rec'd 9/6/06 CMAA (In mail slot - not d/f vaca)
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. SUMMARY ATTACHED		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date 7/7/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): CHARLES H. MENDELJIAN V.P., CUSTOMER FINANCIAL SERVICES	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

0544481060410191246005534



IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Sheryl Betance, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 21, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 3) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit F]. Each party's Personalized Notice was sent to the name and address listed in columns 1

and 2 of Exhibit E attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 8 of Exhibit E attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit F has been marked so as to demonstrate the manner in which the information listed in columns 3 through 8 of Exhibit E attached hereto was incorporated into each Personalized Notice.

- 4) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit H hereto via postage pre-paid U.S. mail:

- 5) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 6) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit I]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit H attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 9 of Exhibit H attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit I has been marked so as to demonstrate the manner in which the information listed in columns 3 through 9 of Exhibit H attached hereto was incorporated into each Personalized Notice.
- 7) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit J hereto via postage pre-paid U.S. mail:

- 8) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 9) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit K]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit J attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 12 of Exhibit J attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit K has been marked so as to demonstrate the manner in which the information listed in columns 3 through 12 of Exhibit J attached hereto was incorporated into each Personalized Notice.
- 10) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit L hereto via postage pre-paid U.S. mail:

- 11) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 12) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit M]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit L attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 21 of Exhibit L attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit M has been marked so as to demonstrate the manner in which the information listed in

columns 3 through 21 of Exhibit L attached hereto was incorporated into each Personalized Notice.

- 13) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

On December 21, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit N hereto via postage pre-paid U.S. mail:

- 14) Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claim Subject to Modification that is Subject to Prior Order ("Twenty-Fourth Omnibus Claims Objection") (without exhibits) (Docket No. 11588) [a copy of which is attached hereto as Exhibit D]
- 15) Personalized Notice of Objection to Claim (the "Personalized Notice") [a copy of the form of which is attached hereto as Exhibit O]. Each party's Personalized Notice was sent to the name and address listed in columns 1 and 2 of Exhibit N attached hereto. In addition, the chart provided on each party's Personalized Notice contained the information listed in columns 3 through 24 of Exhibit N attached hereto. The chart contained in the form of the Personalized Notice which is attached hereto as Exhibit O has been marked so as to demonstrate the manner in which the information listed in columns 3 through 24 of Exhibit N attached hereto was incorporated into each Personalized Notice.
- 16) Order Pursuant to 11 U.S.C. Section 502(b) and Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, and 9014 Establishing (I) Dates for Hearings Regarding Objections to Claims and (II) Certain Notices and Procedures Governing Objections to Claims ("Claim Objection Procedures Order") (Docket No. 6089) [a copy of which is attached hereto as Exhibit G]

Dated: January 14, 2008

/s/ Sheryl Betance
Sheryl Betance

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 14th day of January, 2008, by
Sheryl Betance, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuige@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com dbartner@shearman.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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EXHIBIT C

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EXHIBIT D

Hearing Date And Time: January 25, 2008 at 10:00 a.m.
Response Date And Time: January 18, 2008 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
-----	-	x	

DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION PURSUANT TO 11 U.S.C.
§ 502(b) AND FED. R. BANKR. P. 3007 TO (A) DUPLICATE OR AMENDED CLAIMS, (B)
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY
CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS
ASSERTING RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS
SUBJECT TO PRIOR ORDER

("TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), and respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (the "Equity Committee," and together with the Creditors' Committee, the "Statutory Committees").

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) and the Disclosure Statement With Respect To Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264).

Subsequently, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan") (Docket No. 11386) and the First Amended Disclosure Statement with respect to the Plan (the "Disclosure Statement") (Docket No. 11388). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389).

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.¹ At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and have continued their business operations without supervision from the Court.²

¹ The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

² On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso
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7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the

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receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³

Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

operations. The Debtors stated that they needed to focus on five key areas:⁴ first, modifying the Company's labor agreements to create a competitive arena in which to conduct business;⁵ second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;⁶ third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and

⁴ In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement. On July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. Under the Delphi-Appaloosa EPCA, the new plan investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007. On October 29, 2007, the Debtors filed a motion requesting this Court's approval of certain proposed amendments to the Delphi-Appaloosa EPCA (Docket No. 10760). In addition, on November 14, 2007, December 3, 2007, and December 5, 2007, the Debtors filed certain additional proposed amendments to the Delphi-Appaloosa EPCA. On December 10, 2007, this Court entered an order granting the motion and approving the proposed amendments (Docket No. 11382).

⁵ As of August 29, 2007, this Court had entered the following orders approving settlements between Delphi and each of its U.S. labor unions:

- International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (Docket No. 8693);
- International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America (Docket No. 9106);
- International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers (Docket No. 9107); and
- United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L (Docket No. 9169).

On September 4, 2007, at Delphi's request, this Court entered an order withdrawing without prejudice Delphi's motion for an order under sections 1113(c) and 1114(g) of the Bankruptcy Code authorizing rejection of collective bargaining agreements and modification of retiree welfare benefits (Docket No. 9221).

⁶ On September 6, 2007, Delphi announced that it had entered into agreements with GM consisting of a Global Settlement Agreement (the "GSA") and a Master Restructuring Agreement (the "MRA"). Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM. The GSA and MRA were filed as Exhibits 7.20(a) and 7.20(b) to the Plan, respectively. See Docket No. 9263. On October 29, November 14, December 3, December 5, and December 10, 2007, the Debtors filed certain proposed amendments to the GSA and MRA. The approval of such amendments will be considered in connection with the confirmation of the Plan.

make the necessary manufacturing alignment with their new focus;⁷ fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;⁸ and fifth, devising a workable solution to their current pension situation.⁹

E. The Debtors' Plan Of Reorganization

13. By filing the Plan and related Disclosure Statement, the Debtors reached another key milestone in their chapter 11 cases. The Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors'

⁷ In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors have sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, their brake hose and catalyst businesses, and their Saltillo, Mexico brake plant business, as well as their manufacturing equipment and test development equipment at the chassis facility in Saginaw, Michigan. The Debtors also received court approval to sell substantially all of the assets used in their interiors and closures businesses (subject to certain cure disputes) and for bid procedures related to the upcoming sale of substantially all assets used in their steering and halfshaft business.

⁸ As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, which will be transitioned as part of the Company's transformation plan: Steering (for which bidding procedures were approved on December 20, 2007) and Automotive Holdings Group. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

⁹ To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS on May 1, 2007, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (collectively, the "Pension Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 29, 2008, respectively. On September 28, 2007, the IRS approved a similar waiver with respect to the Delphi Hourly-Rate Employees Plan for the September 30, 2007 pension plan year. On October 25, 2007, this Court granted the Debtors' motion for authority to perform under the terms of that waiver. On October 4, 2007, the IRS, at Delphi's request, further modified the conditions to the initial waivers so that they are generally consistent with the conditions to the most recent waiver.

reorganization cases, including GM. Attached as exhibits to the Plan are two agreements, the GSA and the MRA, which provide for a comprehensive settlement with GM. Both agreements are subject to this Court's approval as part of the confirmation process. This Court has scheduled a hearing to consider confirmation of the Plan to commence on January 17, 2008. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

F. Bar Date, Proofs Of Claim, And Omnibus Claims Objections

15. On April 12, 2006, this Court entered an Order Under 11 U.S.C. §§ 107(b), 501, 502, And 1111(a) And Fed R. Bankr. P. 1009, 2002(a)(7), 3003(c)(3), And 5005(a) Establishing Bar Dates For Filing Proofs Of Claim And Approving Form And Manner Of Notice Thereof (Docket No. 3206) (the "Bar Date Order"). Among other things, the Bar Date Order established July 31, 2006 (the "Bar Date") as the last date for all persons and entities holding or wishing to assert "Claims," as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), against a Debtor (collectively, the "Claimants") to file a proof of claim with respect to each such Claim.

16. On or prior to April 20, 2006, Kurtzman Carson Consultants LLC, the claims and noticing agent in these cases (the "Claims Agent"), provided notice of the Bar Date by mailing a notice of Bar Date approved by this Court (the "Bar Date Notice"), together with a proof of claim form, to (a) the persons or entities set forth in the Debtors' Schedules of Assets

and Liabilities and Statements of Financial Affairs filed with this Court on January 20, 2006 (and subsequently amended on February 1, 2006 and April 18, 2006) (collectively, the "Schedules and Statements") and (b) the persons and entities included in the notice database compiled by the Debtors, but not listed on any of the Schedules and Statements. In total, the Debtors provided Bar Date Notices to more than 500,000 persons and entities.

17. In addition, the Debtors published the Bar Date Notice in the New York Times (National Edition), the Wall Street Journal (National, European, and Asian Editions), USA Today (Worldwide Edition), the Automotive News (National Edition), and in local editions of the following publications: the Adrian Daily Telegram, the Arizona Daily Star, the Buffalo News, the Chicago Sun Times, the Clinton News, the Columbia Dispatch, the Daily Leader, Dayton Daily News, the Detroit Free Press, the El Paso Times, the Fitzgerald Herald Leader, the Flint Journal, the Gadsden Times, the Grand Rapids Press, the Greenville News, the Indianapolis Star, the Kansas City Star, the Kokomo Tribune, the Lansing State Journal, the Laurel Leader, the Los Angeles Daily News, the Milwaukee Journal Sentinel, the Mobile Beacon, the Mobile Register, the Oakland Press, the Olathe Daily News, the Rochester Democrat and Chronicle, the Saginaw News, the Sandusky, the Tribune Chronicle, the Tulsa World, the Tuscaloosa News, and the Vindicator, and electronically through posting on the Delphi Legal Information Website, www.delphidocket.com, on or before April 24, 2006.

18. Approximately 16,700 proofs of claim (the "Proofs of Claim") have been filed against the Debtors in these cases. The Debtors have filed 23 omnibus Claims¹⁰ objections,

¹⁰ The Debtors filed objections on September 19, 2006 (Docket No. 5151), October 31, 2006 (Docket Nos. 5451 and 5452), December 8, 2006 (Docket Nos. 6099 and 6100), January 12, 2007 (Docket Nos. 6571 and 6585), February 15, 2007 (Docket Nos. 6962 and 6968), March 16, 2007 (Docket Nos. 7300 and 7301), April 27, 2007 (Docket Nos. 7824 and 7825), May 22, 2007 (Docket Nos. 7998 and 7999), June 15, 2007 (Docket Nos. 8270 and 8271), and July 13, 2007 (Docket Nos. 8616 and 8617), August 24, 2007 (Docket No. 9151),

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pursuant to which this Court has disallowed and expunged 9,400 Claims and modified approximately 3,300 Claims. In addition, the hearings with respect to approximately 880 Claims have been adjourned to future claims hearings pursuant to the Claims Objection Procedures Order (as defined below).

19. On October 31, 2006, the Debtors filed the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims (Docket No. 5453), in which the Debtors requested this Court, among other things, to approve certain procedures for contested claim objections. On December 7, 2006, the Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) (the "Claims Objection Procedures Order").

20. On November 30, 2007, the Debtors filed the Motion Under New Bankruptcy Rule 3007(c) And 11 U.S.C. Section 105(a) For Order Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 2002(M), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11187), in which the Debtors requested this Court, among other things, to allow the Debtors to continue to implement the

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September 21, 2007 (Docket No. 9535), October 26, 2007 (Docket No. 10738); November 19, 2007 (Docket No. 10982).

claims objection procedures established in the Claims Objection Procedures Order, notwithstanding the recent amendments to Bankruptcy Rule 3007, which became effective December 1, 2007. On December 20, 2007, the Court entered the Order Under New Bankruptcy Rule 3007 And 11 U.S.C. § 105(a) Authorizing Debtors To Continue Claims Objection Procedures Under Order Dated December 7, 2006 Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 11561).

21. In this Twenty-Fourth Omnibus Claims Objection, the Debtors are objecting to 136 Proofs of Claim, all of which are set forth on Exhibit F hereto in alphabetical order by claimant and cross-referenced by proof of claim number and basis of objection.

Relief Requested

22. By this Objection, the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, as amended December 1, 2007, disallowing and expunging (a) those Claims set forth on Exhibit A hereto as "Claims To Be Expunged" because they are duplicative of other Claims or have been amended or superseded by later-filed Claims, (b) those Claims set forth on Exhibit B hereto because they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, and (c) those Claims set forth on Exhibit C hereto because they were untimely filed pursuant to the Bar Date Order.

23. In addition, by this Twenty-Fourth Omnibus Claims Objection the Debtors seek entry of an order pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, as amended December 1, 2007, (a) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit D-1

hereto, (b) revising the asserted amount and/or classification, and/or changing the identity of the alleged Debtor, with respect to the Claims set forth on Exhibit D-2 hereto, some of which are subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, and others of which are held by Claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses, and (c) the asserted amount of the Claim set forth on Exhibit D-3 hereto, which has been modified pursuant to a prior order.

Objections To Claims

G. Duplicate Or Amended Claims

24. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain of the Proofs of Claim in fact assert duplicate Claims (each, a "Duplicate Claim") for a single liability. In some instances, Duplicate Claims arose when a Claimant filed Proofs of Claim against multiple Debtor entities for the same liability. In an effort to eliminate the Duplicate Claims, the Debtors reviewed the Proofs of Claim, the supporting documentation provided in those Proofs of Claim, and the Debtors' Schedules and Statements to determine which duplicate claim should be the surviving claim.

25. Additionally, the Debtors determined that many Claims evidenced by Proofs of Claim were subsequently amended or superseded by other Proofs of Claim filed by creditors with respect to the same liabilities (the "Amended Claims"). For instance, many Amended Claims were filed to amend an amount previously claimed in an earlier Proof of Claim (the "Original Claim"). Other Amended Claims were filed to amend the classification of part or all of an earlier Original Claim.

26. It is axiomatic that creditors are not entitled to multiple recoveries for a single liability against a debtor. Accordingly, the Debtors wish to eliminate the Duplicate Claims. In addition, the Debtors wish to eliminate from the Debtors' claims register Original Claims for which Amended Claims were subsequently filed (collectively, the "Duplicate Or Amended Claims").

27. Set forth on Exhibit A hereto is a list of Claims that the Debtors have identified as Duplicate Or Amended Claims. For each Duplicate Or Amended Claim, Exhibit A classifies a Proof of Claim as either a "Claim To Be Expunged" (the "Expunged Claim") or as a "Surviving Claim" (the "Surviving Claim"). Generally, the Surviving Claims reflect the classifications of the liabilities as reflected on the Debtors' Schedules and Statements.¹¹ The Debtors request that the Claims marked as Expunged Claims on Exhibit A be disallowed and expunged. With respect to the Claims on Exhibit A marked as Surviving Claims, the Debtors do not seek any relief at this time. The inclusion of the Surviving Claims on Exhibit A, however, does not reflect any view by the Debtors as to the ultimate validity of any such Claims. The Debtors therefore expressly reserve all of their rights to further object to any or all of the

¹¹ As stated in the Global Notes And Statement Of Limitations, Methodology And Disclaimer Regarding Debtors' Schedules And Statements (the "Global Notes"), filed as part of the Debtors' Schedules and Statements:

Certain of the Debtors maintain consolidated books and records. Specifically, the books and records for Exhaust Systems Corporation, Environmental Catalysts LLC, ASEC Manufacturing General Partnership [("ASEC Manufacturing")], and ASEC Sales General Partnership [(collectively, the "Catalyst Entities")] are maintained in this manner. The financial information for these entities has been consolidated for purposes of the Schedules and Statements and such consolidated financial information has been included in the Schedules and Statements of each of [the Catalyst Entities].

Global Notes ¶ 19. To the extent that claimants filed Proofs of Claim against ASEC Manufacturing and one or more of the other Catalyst Entities, the Debtors have, for purposes of administrative convenience, retained the Claim filed against ASEC Manufacturing as the Surviving Claim. Undoubtedly, despite the consolidation of the books and records of the Catalyst Entities, claimants should not retain more than one Claim for a single liability. Nonetheless, the Debtors expressly reserve all of their rights to seek to re-classify these obligations as obligations of another Debtor entity at a later date.

Surviving Claims at a later date on any basis whatsoever, except as expressly provided in paragraph 54 below.

28. Accordingly, the Debtors (a) object to the Duplicate Or Amended Claims and (b) seek entry of an order disallowing and expunging the Duplicate Or Amended Claims in their entirety.

H. Claims Not Reflected On The Debtors' Books And Records

29. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim assert liabilities or dollar amounts that are not owing pursuant to the Debtors' books and records (the "Books And Records Claims"). The Debtors believe that the parties asserting the Books And Records Claims are not creditors of the Debtors.

30. The basis for determining that the Debtors are not liable for the asserted Claim is that the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases.

31. A claimant's proof of claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. 2005) (quoting In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74 (3d Cir. 1992)). Once such an allegation is refuted, "the burden reverts to the claimant to prove the validity of the claim by a preponderance of the evidence." Id.

32. Attached hereto as Exhibit B is a list of the Books And Records Claims that the Debtors have identified as Claims for which the Debtors are not liable. If this Court does not disallow and expunge these Claims in full, the Debtors expressly reserve all of their rights to further object to any or all of the Books And Records Claims at a later date on any basis whatsoever.

33. Accordingly, the Debtors (a) object to the Books And Records Claims and (b) seek entry of an order disallowing and expunging the Books And Records Claims in their entirety.

I. Untimely Claims

34. During the Debtors' review of the Proofs of Claim, the Debtors determined that certain Proofs of Claim were received by the Debtors after the Bar Date (the "Untimely Claim"). The Debtors object to the Untimely Claims on the basis that they were not timely filed pursuant to the Bar Date Order. The Untimely Claims are identified on Exhibit C hereto. Accordingly, the Debtors (a) object to the Untimely Claims¹² and (b) seek entry of an order disallowing and expunging the Untimely Claims in their entirety.

J. Claims Subject To Modification

35. During the Debtors' review of the Proofs of Claim, the Debtors have determined that certain Claims (a) state the incorrect amount or are overstated and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (collectively, the "Claims Subject To Modification").

36. Although in this Twenty-Fourth Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claims Subject To Modification, based on an initial review, the Debtors have determined that their liability with respect to each such Claim does not exceed the dollar amount set forth on Exhibit D-1 hereto. Moreover, in some cases, the Debtors have determined that such Claims should be reclassified in the manner set forth on Exhibit D-1 hereto. Finally, in some cases, the Debtors have determined that such Claims should be asserted against a different Debtor entity, as indicated on Exhibit D-1 hereto by a change in the applicable

¹² The Untimely Claims listed on Exhibit C hereto were not included as part of the Claims Timeliness Motion.

case number. The bases for placing a Claim in the Claims Subject To Modification category of objection include, but are not limited to, the following: the asserted Claim (a) does not account for amounts that may have been paid or credited against such Claim prior to the commencement of these cases, (b) may include postpetition liabilities, (c) does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claim. Thus, the Debtors seek to (i) convert the amount of each Claim Subject To Modification to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records and/or the liquidated amount requested by the Claimant (thus eliminating the unliquidated component), as appropriate, (ii) change the identity of the Debtor against which the Claim is asserted, and/or (iii) appropriately reclassify the Claim.

37. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the claims asserted in each Claims Subject To Modification are actually owed by any of the Debtors in the amount asserted.

38. Set forth on Exhibit D-1 hereto is a list of Claims Subject To Modification that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against a different Debtor than the one identified by the Claimant. For each Claim Subject To Modification, Exhibit D-1 reflects the amount, classification, and Debtor asserted in

the Claimant's Proof of Claim in a column titled "Claim As Docketed"¹³ and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted in a column titled "Claim As Modified."

39. The Debtors object to the amount, classification, and/or identity of the Debtor for each Claim Subject To Modification listed on Exhibit D-1 and request that each such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of Exhibit D-1. Thus, no Claimant listed on Exhibit D-1 would be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit D-1, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit D-1, subject to the Debtors' right to further object to each such Claim Subject To Modification. For clarity, Exhibit D-1 refers to the Debtor entities by case number and Exhibit E displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D-1.

40. The inclusion of the Claims Subject To Modification on Exhibit D-1, however, does not reflect the Debtors' view as to the ultimate validity of any such Claim. The Debtors therefore expressly reserve all of their rights to further object to any or all of the Claims Subject To Modification at a later date on any basis whatsoever.

41. Accordingly, the Debtors (a) object to the asserted amount, classification, and/or identity of the Debtor for each Claim Subject To Modification and (b) seek an order modifying the Claims Subject To Modification to reflect the Modified Total, classification for

¹³ The Asserted Claim Amount on Exhibits D-1, D-2, and D-3 reflects only asserted liquidated claims.

the Claim, and/or the Debtor against which such Claim should be asserted, as set forth on Exhibit D-1.

K. Modified Claims Asserting Reclamation

42. In addition, the Debtors have also determined that certain Claims (the "Modified Claims Asserting Reclamation") (a)(i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement whereby the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") with respect to the reclamation demand are valid.

43. Set forth on Exhibit D-2 hereto is a list of Modified Claims Asserting Reclamation that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount against the appropriate Debtor. For each Modified Claim Asserting Reclamation, Exhibit D-2 reflects the amount, classification, and Debtor asserted in the Proof of Claim in a column titled "Claim As Docketed" and the proposed modified dollar amount and classification for the Modified Claim Asserting Reclamation, and the Debtor against which such Claim should be asserted, in a column titled "Claim As Modified."

44. The Debtors object to the amount, classification, and/or identity of the Debtor for each Modified Claim Asserting Reclamation listed on Exhibit D-2 and request that

each such Claim be revised to reflect the amount, classification, and Debtor identity listed in the "Claim As Modified" column of Exhibit D-2. Thus, no Claimant listed on Exhibit D-2 would be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit D-2, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. For clarity, Exhibit D-2 refers to the Debtor entities by case number and Exhibit E displays the formal name of four Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D-2.

45. Accordingly, the Debtors (a) object to the amount, classification, and/or identity of the Debtor for the Modified Claims Asserting Reclamation and (b) seek an order modifying the Modified Claims Asserting Reclamation to reflect the Modified Total, classification, and/or identity of the Debtor against which such Claim should be asserted, as set forth on Exhibit D-2.

L. Claim Subject To Modification That Is Subject To Prior Order

46. In addition, the Debtors have also determined that a certain Claim, which was modified pursuant to a prior order (the "Claim Subject To Modification That Is Subject To Prior Order"), states the incorrect amount. Although in this Twenty-Fourth Omnibus Claims Objection the Debtors do not seek to disallow and expunge the Claim Subject To Modification That Is Subject To Prior Order, the Debtors have determined, based on an initial review, that their liability with respect to such Claim does not exceed the dollar amount set forth on Exhibit D-3 hereto. The bases for placing a Claim in the Claim Subject To Modification That Is Subject

To Prior Order category of objection is the asserted Claim does not account for amounts that may have been paid or credited against such Claim following the commencement of these cases.

Thus, the Debtors seek to convert the amount of such Claim Subject To Modification That Is Subject To Prior Order to a fully liquidated, U.S. dollar-denominated amount consistent with the Debtors' books and records.

47. As stated above, a Claimant's Proof of Claim is entitled to the presumption of prima facie validity under Bankruptcy Rule 3001(f) only until an objecting party refutes "'at least one of the allegations that is essential to the claim's legal sufficiency.'" WorldCom, 2005 WL 3832065, at *4 (quoting Allegheny, 954 F.2d at 174). As with the unsubstantiated Claims, the Debtors' books and records refute that the Claim asserted in such Claim Subject To Modification That Is Subject To Prior Order is owed by any of the Debtors in the amount asserted.

48. Set forth on Exhibit D-3 hereto is the Claim Subject To Modification That Is Subject To Prior Order that the Debtors believe should be modified solely to assert a properly classified, fully liquidated claim amount different from the amount asserted by the Claimant. For such Claim Subject To Modification That Is Subject To Prior Order, Exhibit D-3 reflects the amount, classification, and Debtor asserted in the Claimant's Proof of Claim in a column titled "Claim As Docketed," and the proposed modified dollar amount and classification for the Claim and the Debtor against which the Claim should be asserted, in a column titled "Claim As Modified."

49. The Debtors object to the amount of such Claim Subject To Modification And Subject To Prior Order listed on Exhibit D-3 and request that such Claim be revised to reflect the amount, classification, and Debtor listed in the "Claim As Modified" column of

Exhibit D-3. Thus, the Claimant listed on Exhibit D-3 would be not be entitled to (a) recover for the Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" for such Claim on Exhibit D-3, (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert the Claim against a Debtor other than that whose case number is listed in the "Claim As Modified" column on Exhibit D-3, subject to the Debtors' right to further object to such Claim Subject To Modification That Is Subject To Prior Order. For clarity, Exhibit D-3 refers to the Debtor entities by case number and Exhibit E displays the formal name of the two Debtor entities and their associated bankruptcy case numbers referenced in Exhibit D-3.

50. The inclusion of the Claim Subject To Modification That Is Subject To Prior Order on Exhibit D-3, however, does not reflect the Debtors' view as to the ultimate validity of the Claim. The Debtors therefore expressly reserve all of their rights to further object to the Claim Subject To Modification That Is Subject To Prior Order at a later date on any basis whatsoever.

51. Accordingly, the Debtors (a) object to the asserted amount and the Debtor entity for such Claim Subject To Modification That Is Subject To Prior Order and (b) seek an order modifying the Claim Subject To Modification That Is Subject To Prior Order to reflect the Modified Total as set forth on Exhibit D-3.

Separate Contested Matters

52. Pursuant to the Claims Objection Procedures Order, to the extent that a response is filed with respect to any Claim listed in this Twenty-Fourth Omnibus Claims Objection, each such Claim and the objection to such Claim asserted in this Twenty-Fourth Omnibus Claims Objection will be deemed to constitute a separate contested matter as

contemplated by Bankruptcy Rule 9014. Pursuant to the Claims Objection Procedures Order, any order entered by the Court with respect to an objection asserted in this Twenty-Fourth Omnibus Claims Objection will be deemed a separate order with respect to each Claim.

Reservation Of Rights

53. The Debtors expressly reserve the right to amend, modify, or supplement this Twenty-Fourth Omnibus Claims Objection and to file additional objections to the Proofs of Claim or any other Claims (filed or not) which may be asserted against the Debtors, including without limitation the right to object to any Claim on the basis that it has been asserted against the wrong Debtor entity. Should one or more of the grounds for objection stated in this Twenty-Fourth Omnibus Claims Objection be dismissed, the Debtors reserve their rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these cases. In addition, the Debtors reserve the right to seek further reduction of any Claim to the extent that such Claim has been paid.

Responses To Objections

54. Responses to the Twenty-Fourth Omnibus Claims Objection are governed by the provisions of the Claims Objection Procedures Order. The following summarizes the provisions of that Order, but is qualified in all respects by the express terms thereof.

M. Filing And Service Of Responses

55. To contest an objection, responses (each, a "Response"), if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch

disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton), in each case so as to be **received no later than 4:00 p.m. (prevailing Eastern time) on January 18, 2008.**

N. Contents Of Responses

56. Every Response to this Twenty-Fourth Omnibus Claims Objection must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the Claimant and a brief description of the basis for the amount of the Claim;
- (c) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the Proof of Claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant must disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;
- (e) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate; and
- (f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

O. Timely Response Required

57. If a Response is properly and timely filed and served in accordance with the foregoing procedures, the hearing on the relevant Claims covered by the Response will be adjourned to a future hearing, the date of which will be determined by the Debtors, by serving notice to the Claimant as provided in the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors request that this Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time). The procedures set forth in the Claims Objection Procedures Order will apply to all Responses and hearings arising from this Twenty-Fourth Omnibus Claims Objection.

58. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose Proof of Claim is subject to the Twenty-Fourth Omnibus Claims Objection and who is served with the Twenty-Fourth Omnibus Claims Objection fails to file and serve a timely Response in compliance with the Claims Objection Procedures Order, the Debtors may present to the Court an appropriate order seeking relief with respect to such Claim consistent with the relief sought in the Twenty-Fourth Omnibus Claims Objection without further notice to the Claimant, provided that, upon entry of such an order, the Claimant will receive notice of the entry of such order as provided in the Claims Objection Procedures Order; provided further, however, that if the Claimant files a timely Response which does not include the required minimum information required by the Claims Objection Procedures Order, the Debtors may seek disallowance and expungement of the relevant Claim or Claims only in accordance with the Claims Hearing Procedures Order.

59. To the extent that a Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code, if the Claimant has filed a Response in accordance with the procedures outlined above which (a) acknowledges that the Claim is contingent or fully or

partially unliquidated and (b) provides the amount that the Claimant believes would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), pursuant to the Claims Objection Procedures Order the Debtors may elect to accept provisionally the Claimant's Asserted Estimated Amount as the estimated amount of such Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code, by providing notice as described more fully in the Claims Objection Procedures Order.

Replies To Responses

60. Replies to any Responses will be governed by the Claims Objection Procedures Order.

Service Of Twenty-Fourth Omnibus Claims Objection Order

61. Service of any order with regard to this Twenty-Fourth Omnibus Claims Objection will be made in accordance with the Claims Objection Procedures Order.

Further Information

62. Questions about this Twenty-Fourth Omnibus Claims Objection or requests for additional information about the proposed disposition of Claims hereunder should be directed to the Debtors' counsel by e-mail to delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed

to the Claims Agent at 1-888-249-2691 or www.delphidocket.com. Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims.

Notice

63. Notice of this Motion has been provided in accordance with the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 19, 2007 (Docket No. 10661). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

64. Pursuant to the Claims Objection Procedures Order, the Debtors will provide each Claimant whose Proof of Claim is subject to an objection pursuant to this Twenty-Fourth Omnibus Claims Objection with a personalized Notice Of Objection To Claim which specifically identifies the Claimant's Proof of Claim that is subject to an objection and the basis for such objection as well as a copy of the Claims Objection Procedures Order. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits A, B, and C, is attached hereto as Exhibit G. A form of the Notice Of Objection To Claim to be sent to the Claimants listed on Exhibits D-1, D-2, and D-3 is attached hereto as Exhibit H. Claimants will receive a copy of this Twenty-Fourth Omnibus Claims Objection without Exhibits A through H hereto. Claimants will nonetheless be able to review Exhibits A through H hereto free of charge by accessing the Debtors' Legal Information Website (www.delphidocket.com). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

65. Because the legal points and authorities upon which this objection relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request that the Court enter an order (a) granting the relief requested herein and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 21, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED			SURVIVING CLAIM		
Claim Number: 16735	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 8373	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 10/25/2007			Date Filed: 06/22/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
CAPSONIC AUTOMOTIVE INC	Priority		REDROCK CAPITAL PARTNERS LLC	Priority:	
460 S SECOND ST	Administrative:		475 17TH ST STE 544	Administrative	
ELGIN, IL 60123	Unsecured:	\$778,532.62	DENVER, CO 80202	Unsecured:	\$778,532.62
	Total:	\$778,532.62		Total:	\$778,532.62
Claim Number: 1672	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16739	Debtor: DELPHI CORPORATION (05-44481)	
Date Filed: 01/26/2006			Date Filed: 11/06/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
FIRST TECHNOLOGY HOLDINGS INC AND	Priority	\$175,000.00	FIRST TECHNOLOGY HOLDINGS INC AND	Priority:	
AFFILIATES AND SUBSIDIARIES	Administrative:		AFFILIATES AND SUBSIDIARIES AND	Administrative	
30150 TELEGRAPH RD STE 444	Unsecured:	\$458,258.00	CONTROL DEVICES INC AND FIRST INERTIA	Unsecured:	\$633,258.00
BINGHAM FARMS, MI 48025	Total:	\$633,258.00	SWITCH LIMITED	Total:	\$633,258.00
			CONTROL DEVICES INC AND FIRST INERTIA		
			SWITCH		
			C O SENSATA TECHNOLOGIES INC		
			529 PLEASANT ST MS B 1		
			ATTLEBORO, MA 02703		
Claim Number: 2187	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 1695	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 03/06/2006			Date Filed: 01/30/2006		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	\$1,268,394.16
TENNESSEE VALLEY AUTHORITY TVA	Priority		LONGACRE MASTER FUND LTD	Priority:	
400 W SUMMITT HILL DR	Administrative:		810 SEVENTH AVE 22ND FL	Administrative	
KNOXVILLE, TN 37902-1401	Unsecured:	\$1,268,394.16	NEW YORK, NY 10019	Unsecured:	
	Total:	\$1,268,394.16		Total:	\$1,268,394.16
Claim Number: 16695	Debtor: DELPHI CORPORATION (05-44481)		Claim Number: 16745	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	
Date Filed: 10/24/2005			Date Filed: 11/13/2007		
Creditor's Name and Address:	Secured:		Creditor's Name and Address:	Secured:	
UNITED STARS INDUSTRIES INC	Priority	\$13,238.61	CONTRARIAN FUNDS LLC AS TRANSFEREE	Priority:	\$13,238.61
MAYER BROWN ROWE & MAW	Administrative:		OF UNITED STARS INDUSTRIES INC	Administrative	
190 S LASALLE ST	Unsecured:		CONTRARIAN FUNDS LLC	Unsecured:	
CHICAGO, IL 60603-3441	Total:	\$13,238.61	411 W PUTNAM AVE STE 225	Total:	\$13,238.61
			GREENWICH, CT 06830		

Total Claims to be Expunged: 4
Total Asserted Amount to be Expunged: \$2,693,423.39

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
2088343 ONTARIO LIMITED 2125 WYECROFT RD OAKVILLE, ON L6L 5L7 CANADA	4769	Secured: Priority: Administrative: Unsecured: \$297,095.72 Total: \$297,095.72	05/04/2006	DELPHI CORPORATION (05-44481)
AGFA 200 BALLARDVALE ST WILMINGTON, MA 01887	8719	Secured: Priority: Administrative: Unsecured: \$90,518.74 Total: \$90,518.74	06/28/2006	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION (05-44507)
ALCOA EXTRUSIONS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	12009	Secured: Priority: Administrative: Unsecured: \$77,872.57 Total: \$77,872.57	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
DEBRA A SMITH 1116 BAY HILL DR GIBSONIA, PA 15044	16063	Secured: Priority: Administrative: Unsecured: \$1,157.52 Total: \$1,157.52	08/09/2006	DELPHI CORPORATION (05-44481)
EATON YALE LTD 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	10970	Secured: Priority: Administrative: Unsecured: \$14,019.41 Total: \$14,019.41	07/26/2006	DELPHI CORPORATION (05-44481)
FEDERAL EXPRESS CORPORATION FILARDI LAW OFFICES LLC 65 TRUMBULL ST 2ND FL NEW HAVEN, CT 06510	15604	Secured: Priority: Administrative: Unsecured: \$1,000.00 Total: \$1,000.00	07/31/2006	DELPHI CORPORATION (05-44481)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	72	Secured: Priority: \$107,785.70 Administrative: Unsecured: Total: \$107,785.70	10/22/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	70	Secured: Priority: \$40,364.77 Administrative: Unsecured: \$235,648.50 Total: \$276,013.27	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

*UNL denotes an unliquidated claim

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	68	Secured: Priority: \$58,734.92 Administrative: Unsecured: \$120,455.83 Total: \$179,190.75	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
GW PLASTICS INC HISCOCK & BARCLAY LLP FINANCIAL PLAZA 221 S WARREN ST SYRACUSE, NY 13202	69	Secured: Priority: Administrative: Unsecured: \$75,093.37 Total: \$75,093.37	10/21/2005	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
HEALTHPLUS OF MICHIGAN INC 2050 S LINDEN RD FLINT, MI 48532	13453	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)
MOTOR CITY ELECTRIC CO 9440 GRINNELL ST DETROIT, MI 48213-1151	13591	Secured: \$10,487.41 Priority: Administrative: Unsecured: Total: \$10,487.41	07/31/2006	DELPHI CORPORATION (05-44481)
TRICON INDUSTRIES INC UNGARETTI & HARRIS LLP 3500 THREE FIRST NATIONAL PLZ CHICAGO, IL 60602	8937	Secured: \$627,184.19 Priority: Administrative: Unsecured: \$17,492.82 Total: \$644,677.01	07/05/2006	DELPHI CORPORATION (05-44481)

Total: 13 \$1,774,911.47

*UNL denotes an unliquidated claim

EXHIBIT C - UNTIMELY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
ARTHUR ANDERSEN LLP PO BOX 390 ST CHARLES, IL 60174	16748	Secured: Priority: \$29,559.00 Administrative: Unsecured: _____ Total: \$29,559.00	10/15/2007	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION 1240 E NINTH ST STE 3001 CLEVELAND, OH 44199	16747	Secured: Priority: \$30,000.00 Administrative: Unsecured: _____ Total: \$30,000.00	11/14/2007	DELPHI CORPORATION (05-44481)

Total: 2 \$59,559.00

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 14280</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$ 13,930.66</div> <div>Filing Creditor Name and Address:</div> <div>AIRGAS EAST INC</div> <div>AIRGAS INC</div> <div>259 N RADNOR CHESTER ROAD</div> <div>STE 100</div> <div>RADNOR, PA 19087</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS</div> <div>12 W 37TH ST 9TH FL</div> <div>NEW YORK, NY 10018</div> <div>Docketed Total: \$13,930.66</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div><div><div></div><div></div><div></div><div>\$13,930.66</div></div><div><div></div><div></div><div></div><div>\$13,930.66</div></div></div></div>	<div>Modified Total: \$12,484.64</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div><div><div></div><div></div><div></div><div>\$12,484.64</div></div><div><div></div><div></div><div></div><div>\$12,484.64</div></div></div></div>
<div>Claim: 14281</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$ 40,160.57</div> <div>Filing Creditor Name and Address:</div> <div>AIRGAS SOUTH INC</div> <div>AIRGAS INC</div> <div>259 N RADNOR CHESTER ROAD</div> <div>STE 100</div> <div>RADNOR, PA 19087</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS</div> <div>12 W 37TH ST 9TH FL</div> <div>NEW YORK, NY 10018</div> <div>Docketed Total: \$40,160.57</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div><div><div></div><div></div><div></div><div>\$40,160.57</div></div><div><div></div><div></div><div></div><div>\$40,160.57</div></div></div></div>	<div>Modified Total: \$40,160.57</div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><u>Secured</u></div><div><u>Priority</u></div><div><u>Unsecured</u></div></div><div><div></div><div></div><div></div><div>\$40,160.57</div></div><div><div></div><div></div><div></div><div>\$40,160.57</div></div></div></div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12007 Date Filed: 07/28/2006 Docketed Total: \$ 752,684.74 Filing Creditor Name and Address: ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	Claim Holder Name and Address	
	ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	Docketed Total: \$484,338.38
		Modified Total: \$8,967.88
	<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$484,338.38
		\$484,338.38
Claim: 1741 Date Filed: 02/01/2006 Docketed Total: \$ 1,669,714.54 Filing Creditor Name and Address: ALLEGRO MICRO SYSTEMS INC 115 NORTHEAST CUTOFF WORCESTER, MA 01615	Claim Holder Name and Address	
	SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Docketed Total: \$268,346.36
		Modified Total: \$268,346.36
	<u>Case Number*</u> 05-44640	<u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$268,346.36
		\$268,346.36

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12006 Date Filed: 07/28/2006 Docketed Total: \$ 713,498.23 Filing Creditor Name and Address: ALUMAX MILL PRODUCTS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	Claim Holder Name and Address ALUMAX MILL PRODUCTS INC ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$384,260.21 \$384,260.21	 <

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 8584 Date Filed: 06/26/2006 Docketed Total: \$ 76,448.98 Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION 535 MADISON AVE 15TH FL NEW YORK, NY 10022	Claim Holder Name and Address AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$76,448.98</td></tr><tr><td></td><td></td><td></td><td>\$76,448.98</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$76,448.98				\$76,448.98	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$75,549.82</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$75,549.82</td></tr><tr><td></td><td></td><td></td><td>\$75,549.82</td></tr></table>			Modified Total:	\$75,549.82	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$75,549.82				\$75,549.82
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$76,448.98																											
			\$76,448.98																											
		Modified Total:	\$75,549.82																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$75,549.82																											
			\$75,549.82																											
Claim: 206 Date Filed: 10/31/2005 Docketed Total: \$ 27,371.53 Filing Creditor Name and Address: ARBON EQUIP CORP RITE HITE CORP 8900 N ARBOR DR MILWAUKEE, WI 53223	Claim Holder Name and Address ARBON EQUIP CORP RITE HITE CORP 8900 N ARBOR DR MILWAUKEE, WI 53223 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$27,371.53</td></tr><tr><td></td><td></td><td></td><td>\$27,371.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$27,371.53				\$27,371.53	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$13,065.09</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$13,065.09</td></tr><tr><td></td><td></td><td></td><td>\$13,065.09</td></tr></table>			Modified Total:	\$13,065.09	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$13,065.09				\$13,065.09
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$27,371.53																											
			\$27,371.53																											
		Modified Total:	\$13,065.09																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$13,065.09																											
			\$13,065.09																											
Claim: 16749 Date Filed: 11/09/2007 Docketed Total: \$ 15,197.55 Filing Creditor Name and Address: ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS 12 WEST 37TH ST 9TH FL NEW YORK, NY 10018	Claim Holder Name and Address ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS 12 WEST 37TH ST 9TH FL NEW YORK, NY 10018 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$15,197.55</td></tr><tr><td></td><td></td><td></td><td>\$15,197.55</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$15,197.55				\$15,197.55	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$14,600.67</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44507</td><td></td><td></td><td>\$14,600.67</td></tr><tr><td></td><td></td><td></td><td>\$14,600.67</td></tr></table>			Modified Total:	\$14,600.67	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44507			\$14,600.67				\$14,600.67
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507			\$15,197.55																											
			\$15,197.55																											
		Modified Total:	\$14,600.67																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44507			\$14,600.67																											
			\$14,600.67																											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																				
Claim: 2760 Date Filed: 04/25/2006 Docketed Total: \$ 262,636.04 Filing Creditor Name and Address: ASHLAND INCORPORATED COLLECTION DEPARTMENT DS 3 PO BOX 2219 COLUMBUS, OH 43216	Claim Holder Name and Address ASHLAND INCORPORATED COLLECTION DEPARTMENT DS 3 PO BOX 2219 COLUMBUS, OH 43216 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$262,636.04</td></tr><tr><td></td><td></td><td></td><td>\$262,636.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$262,636.04				\$262,636.04	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$211,679.07</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$208,922.21</td></tr><tr><td>05-44615</td><td></td><td></td><td>\$1,672.00</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$1,084.86</td></tr><tr><td></td><td></td><td></td><td>\$211,679.07</td></tr></table>			Modified Total:	\$211,679.07	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$208,922.21	05-44615			\$1,672.00	05-44624			\$1,084.86				\$211,679.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44481			\$262,636.04																																			
			\$262,636.04																																			
		Modified Total:	\$211,679.07																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$208,922.21																																			
05-44615			\$1,672.00																																			
05-44624			\$1,084.86																																			
			\$211,679.07																																			
Claim: 14058 Date Filed: 07/31/2006 Docketed Total: \$ 34,109.64 Filing Creditor Name and Address: BEHR HELLA THERMOCONTROL GMBH BEHR HELLA HANSASTR 40 LIPPSTADT, 59557 GERMANY	Claim Holder Name and Address BEHR HELLA THERMOCONTROL GMBH BEHR HELLA HANSASTR 40 LIPPSTADT, 59557 GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$34,109.64</td></tr><tr><td></td><td></td><td></td><td>\$34,109.64</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$34,109.64				\$34,109.64	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$12,336.64</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,336.64</td></tr><tr><td></td><td></td><td></td><td>\$12,336.64</td></tr></table>			Modified Total:	\$12,336.64	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$12,336.64				\$12,336.64								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44481			\$34,109.64																																			
			\$34,109.64																																			
		Modified Total:	\$12,336.64																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$12,336.64																																			
			\$12,336.64																																			
Claim: 15197 Date Filed: 07/31/2006 Docketed Total: \$ 141,105.88 Filing Creditor Name and Address: BEHR HELLA THERMOCONTROL GMBH HANSASTRABE 40 LIPPSTADT, 59557 GERMANY	Claim Holder Name and Address BEHR HELLA THERMOCONTROL GMBH HANSASTRABE 40 LIPPSTADT, 59557 GERMANY <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$141,105.88</td></tr><tr><td></td><td></td><td></td><td>\$141,105.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$141,105.88				\$141,105.88	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$62,299.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$62,299.54</td></tr><tr><td></td><td></td><td></td><td>\$62,299.54</td></tr></table>			Modified Total:	\$62,299.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$62,299.54				\$62,299.54								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$141,105.88																																			
			\$141,105.88																																			
		Modified Total:	\$62,299.54																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$62,299.54																																			
			\$62,299.54																																			

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2610 Date Filed: 04/11/2006 Docketed Total: \$ 178,955.76 Filing Creditor Name and Address: BUCKHORN INC 55 W TECHNECENTER DR MILFORD, OH 45150-9779	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$178,955.76</div></div></div><div>Docketed Total:</div><div>\$178,955.76</div></div></div>	<div><div><div><div><div></div><div></div></div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$21,275.60</div></div></div><div>Modified Total:</div><div>\$21,275.60</div></div></div>
Claim: 16247 Date Filed: 08/18/2006 Docketed Total: \$ 579,130.61 Filing Creditor Name and Address: C THORREZ INDUSTRIES INC 4909 W MICHIGAN AVE JACKSON, MI 49201	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$579,130.61</div></div></div><div>Docketed Total:</div><div>\$579,130.61</div></div></div>	<div><div><div><div><div></div><div></div></div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$567,576.33</div></div></div><div>Modified Total:</div><div>\$567,576.33</div></div></div>
Claim: 9462 Date Filed: 07/13/2006 Docketed Total: \$ 14,995.98 Filing Creditor Name and Address: CARRIER CORP PO BOX 4808 BLDG TR S SYRACUSE, NY 13221	Claim Holder Name and Address CARRIER CORP PO BOX 4808 BLDG TR S SYRACUSE, NY 13221 <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$14,995.98</div></div></div><div>Docketed Total:</div><div>\$14,995.98</div></div></div>	<div><div><div><div><div></div><div></div></div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$4,311.33</div></div></div><div>Modified Total:</div><div>\$4,311.33</div></div></div>
Claim: 2693 Date Filed: 04/19/2006 Docketed Total: \$ 245,952.74 Filing Creditor Name and Address: CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Claim Holder Name and Address CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$245,952.74</div></div></div><div>Docketed Total:</div><div>\$245,952.74</div></div></div>	<div><div><div><div><div></div><div></div></div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$232,341.07</div></div></div><div>Modified Total:</div><div>\$232,341.07</div></div></div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 11777 Date Filed: 07/27/2006 Docketed Total: \$ 516,441.65 Filing Creditor Name and Address: CF SPECIAL SITUATION FUND I LP BENESCH FRIEDLANDER COPLAN & ARONOFF LLP 2300 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114-2378	Claim Holder Name and Address CF SPECIAL SITUATION FUND I LP Docketed Total: \$516,441.65 BENESCH FRIEDLANDER COPLAN & ARONOFF LLP 2300 BP TOWER 200 PUBLIC SQUARE CLEVELAND, OH 44114-2378 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$516,441.65</td></tr><tr><td></td><td></td><td></td><td>\$516,441.65</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$516,441.65				\$516,441.65	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$516,441.65											
			\$516,441.65											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5423 Date Filed: 05/10/2006 Docketed Total: \$ 645,056.53 Filing Creditor Name and Address: CORUS LP HOLME ROBERTS & OWEN LLP 1700 LINCOLN ST STE 4100 DENVER, CO 80203	Claim Holder Name and Address BANK OF AMERICA N A 40 W 57TH ST NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$645,056.53</div></div> <div>\$645,056.53</div>	<div>Modified Total:</div> <div>\$412,536.60</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$412,536.60</div></div> <div>\$412,536.60</div>
Claim: 6594 Date Filed: 05/22/2006 Docketed Total: \$ 103,809.40 Filing Creditor Name and Address: CROWN EG INC CROWN ENVIRONMENTAL GROUP 945 S BROWN SCHOOL RD VANDALIA, OH 45377	Claim Holder Name and Address LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP 810 SEVENTH AVE 22ND FLOOR NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$103,809.40</div></div> <div>\$103,809.40</div>	<div>Modified Total:</div> <div>\$89,177.14</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$89,177.14</div></div> <div>\$89,177.14</div>
Claim: 6593 Date Filed: 05/22/2006 Docketed Total: \$ 10,593.33 Filing Creditor Name and Address: CROWN SOLUTIONS INC 945 S BROWNSCHOOL RD VANDALIA, OH 45377-963	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$10,593.33</div></div> <div>\$10,593.33</div>	<div>Modified Total:</div> <div>\$10,593.33</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$10,593.33</div></div> <div>\$10,593.33</div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 9118</div> <div>Date Filed: 07/07/2006</div> <div>Docketed Total: \$ 37,197.78</div> <div>Filing Creditor Name and Address: CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC 9990 OLIVE STREET ROAD STE 101 ST LOUIS, MO 63141</div>	<div>Claim Holder Name and Address</div> <div>CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC 9990 OLIVE STREET ROAD STE 101 ST LOUIS, MO 63141</div> <div>Docketed Total: \$37,197.78</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$37,197.78</div></div></div> <div>\$37,197.78</div>	<div>Modified Total: \$35,948.33</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$35,948.33</div></div></div> <div>\$35,948.33</div>
<div>Claim: 9470</div> <div>Date Filed: 07/13/2006</div> <div>Docketed Total: \$ 1,347,828.94</div> <div>Filing Creditor Name and Address: D & R TECHNOLOGY LLC 400 FULLERTON CAROL STREAM, IL 60188</div>	<div>Claim Holder Name and Address</div> <div>TPG CREDIT OPPORTUNITIES FUND LP C O TPG CREDIT MANAGEMENT LP 4600 WELLS FARGO CTR 90 S SEVENTH ST MINNEAPOLIS, MN 55402</div> <div>Docketed Total: \$1,347,828.94</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,347,828.94</div></div></div> <div>\$1,347,828.94</div>	<div>Modified Total: \$1,244,861.71</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$1,244,861.71</div></div></div> <div>\$1,244,861.71</div>
<div>Claim: 8980</div> <div>Date Filed: 07/05/2006</div> <div>Docketed Total: \$ 65,898.50</div> <div>Filing Creditor Name and Address: DAVALOR MOLD CORPORATION 46480 CONTINENTAL DR CHESTERFIELD, MI 48047</div>	<div>Claim Holder Name and Address</div> <div>DAVALOR MOLD CORPORATION 46480 CONTINENTAL DR CHESTERFIELD, MI 48047</div> <div>Docketed Total: \$65,898.50</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$65,898.50</div></div></div> <div>\$65,898.50</div>	<div>Modified Total: \$61,898.50</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$61,898.50</div></div></div> <div>\$61,898.50</div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 13612</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$ 31,393.49</div> <div>Filing Creditor Name and Address: DAY PAK INC EFT PO BOX 363 DAYTON, OH 45409</div>	<div>Claim Holder Name and Address</div> <div>Docketed Total: \$31,393.49</div> <div>DAY PAK INC EFT PO BOX 363 DAYTON, OH 45409</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$31,393.49</div></div></div> <div>\$31,393.49</div>	<div>Modified Total: \$28,110.23</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$28,110.23</div></div></div> <div>\$28,110.23</div>
<div>Claim: 14260</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$ 660,698.51</div> <div>Filing Creditor Name and Address: DIRECT SOURCING SOLUTIONS INC DSSI 9300 SHELBYVILLE RD STE 402 LOUISVILLE, KY 40222</div>	<div>Claim Holder Name and Address</div> <div>Docketed Total: \$660,698.51</div> <div>DIRECT SOURCING SOLUTIONS INC DSSI 9300 SHELBYVILLE RD STE 402 LOUISVILLE, KY 40222</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$660,698.51</div></div></div> <div>\$660,698.51</div>	<div>Modified Total: \$150,913.15</div> <div><div><div>Case Number*</div><div>05-44624</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$25,888.15</div></div></div> <div>\$25,888.15</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$125,025.00</div></div></div> <div>\$125,025.00</div> <div>\$150,913.15</div>
<div>Claim: 10685</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$ 11,400.00</div> <div>Filing Creditor Name and Address: E R WAGNER MANUFACTURING CO LOCK BOX 53100 MILWAUKEE, WI 53288</div>	<div>Claim Holder Name and Address</div> <div>Docketed Total: \$11,400.00</div> <div>E R WAGNER MANUFACTURING CO LOCK BOX 53100 MILWAUKEE, WI 53288</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div><div>\$11,400.00</div></div><div><div>Unsecured</div></div></div> <div>\$11,400.00</div>	<div>Modified Total: \$10,944.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div></div><div><div>Priority</div></div><div><div>Unsecured</div><div>\$10,944.00</div></div></div> <div>\$10,944.00</div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Claim: 10969 Date Filed: 07/26/2006 Docketed Total: \$ 6,996.16 Filing Creditor Name and Address: EATON POWER QUALITY CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584	Claim Holder Name and Address EATON POWER QUALITY CORPORATION 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$6,996.16</td></tr><tr><td></td><td></td><td></td><td>\$6,996.16</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$6,996.16				\$6,996.16	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$6,996.16</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><t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*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6601 Date Filed: 05/22/2006 Docketed Total: \$ 50,414.05 Filing Creditor Name and Address: FAST TEK GROUP LLC 9850 E 30TH ST INDIANAPOLIS, IN 46229	Claim Holder Name and Address FAST TEK GROUP LLC 9850 E 30TH ST INDIANAPOLIS, IN 46229 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$50,414.05 \$50,414.05	

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																				
Claim: 6934 Date Filed: 05/26/2006 Docketed Total: \$ 17,219.26 Filing Creditor Name and Address: FEDEX FREIGHT DELIVERY CODE 2259 PO BOX 840 HARRISON, AR 72602-0840	Claim Holder Name and Address FEDEX FREIGHT DELIVERY CODE 2259 PO BOX 840 HARRISON, AR 72602-0840 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$17,219.26</td></tr><tr><td></td><td></td><td></td><td>\$17,219.26</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$17,219.26				\$17,219.26	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$17,219.26</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44511</td><td></td><td></td><td>\$1,709.19</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$12,507.67</td></tr><tr><td>05-44482</td><td></td><td></td><td>\$3,002.40</td></tr><tr><td></td><td></td><td></td><td>\$17,219.26</td></tr></table>			Modified Total:	\$17,219.26	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44511			\$1,709.19	05-44640			\$12,507.67	05-44482			\$3,002.40				\$17,219.26
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$17,219.26																																			
			\$17,219.26																																			
		Modified Total:	\$17,219.26																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44511			\$1,709.19																																			
05-44640			\$12,507.67																																			
05-44482			\$3,002.40																																			
			\$17,219.26																																			
Claim: 10199 Date Filed: 07/21/2006 Docketed Total: \$ 341,525.93 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address GE CONSUMER & INDUSTRIAL F K A GE SUPPLY 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$341,525.93</td></tr><tr><td></td><td></td><td></td><td>\$341,525.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$341,525.93				\$341,525.93	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$287,000.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$287,000.00</td></tr><tr><td></td><td></td><td></td><td>\$287,000.00</td></tr></table>			Modified Total:	\$287,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$287,000.00				\$287,000.00								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$341,525.93																																			
			\$341,525.93																																			
		Modified Total:	\$287,000.00																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$287,000.00																																			
			\$287,000.00																																			
Claim: 15229 Date Filed: 07/31/2006 Docketed Total: \$ 21,267.84 Filing Creditor Name and Address: GRIFFCO QUALITY SOLUTIONS INC 12300 OLD TESSON RD STE 400A SAINT LOUIS, MO 63128	Claim Holder Name and Address GRIFFCO QUALITY SOLUTIONS INC 12300 OLD TESSON RD STE 400A SAINT LOUIS, MO 63128 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$21,267.84</td></tr><tr><td></td><td></td><td></td><td>\$21,267.84</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$21,267.84				\$21,267.84	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$18,798.22</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$18,798.22</td></tr><tr><td></td><td></td><td></td><td>\$18,798.22</td></tr></table>			Modified Total:	\$18,798.22	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$18,798.22				\$18,798.22								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44481			\$21,267.84																																			
			\$21,267.84																																			
		Modified Total:	\$18,798.22																																			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																			
05-44640			\$18,798.22																																			
			\$18,798.22																																			

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 16746 Date Filed: 11/13/2007 Docketed Total: \$ 41,723.84 Filing Creditor Name and Address: H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071	Claim Holder Name and Address H & L TOOL COMPANY INC 32701 DEQUINDRE RD MADISON HEIGHTS, MI 48071 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div>\$7,002.35</div></div><div><div><u>Unsecured</u></div><div>\$34,721.49</div></div></div><div><div></div><div></div><div></div><div></div></div></div><div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div></div><div><div></div><div></div><div></div><div></div></div></div> <div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div></div> <div><div></div><div></div><div></div><div></div></div> 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*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12010 Date Filed: 07/28/2006 Docketed Total: \$ 36,850.32 Filing Creditor Name and Address: HUCK INTERNATIONAL A DELAWARE CORPORATION ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631	Claim Holder Name and Address HUCK INTERNATIONAL A DELAWARE CORPORATION ALCOA 8550 W BRYN MAWR AVE 10TH FL CHICAGO, IL 60631 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$36,850.32</td></tr><tr><td></td><td></td><td></td><td>\$36,850.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$36,850.32				\$36,850.32	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$27,527.41</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$27,527.41</td></tr><tr><td></td><td></td><td></td><td>\$27,527.41</td></tr></table>			Modified Total:	\$27,527.41	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$27,527.41				\$27,527.41
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$36,850.32																											
			\$36,850.32																											
		Modified Total:	\$27,527.41																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$27,527.41																											
			\$27,527.41																											
Claim: 1699 Date Filed: 01/30/2006 Docketed Total: \$ 117,572.06 Filing Creditor Name and Address: INDUSTRIAL DIELECTRICS INC PO BOX 357 NOBLESVILLE, IN 46060	Claim Holder Name and Address ASM CAPITAL LP 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$117,572.06</td></tr><tr><td></td><td></td><td></td><td>\$117,572.06</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$117,572.06				\$117,572.06	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$117,438.86</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$117,438.86</td></tr><tr><td></td><td></td><td></td><td>\$117,438.86</td></tr></table>			Modified Total:	\$117,438.86	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$117,438.86				\$117,438.86
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$117,572.06																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$117,438.86																											
			\$117,438.86																											
Claim: 1042 Date Filed: 12/05/2005 Docketed Total: \$ 41,516.60 Filing Creditor Name and Address: INGERSOLL RAND CO AIR SOLUTIONS 800 D BEATY ST DAVIDSON, NC 28036	Claim Holder Name and Address INGERSOLL RAND CO AIR SOLUTIONS 800 D BEATY ST DAVIDSON, NC 28036 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$41,516.60</td></tr><tr><td></td><td></td><td></td><td>\$41,516.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$41,516.60				\$41,516.60	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$25,789.42</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,789.42</td></tr><tr><td></td><td></td><td></td><td>\$25,789.42</td></tr></table>			Modified Total:	\$25,789.42	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,789.42				\$25,789.42
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$41,516.60																											
			\$41,516.60																											
		Modified Total:	\$25,789.42																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$25,789.42																											
			\$25,789.42																											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1688 Date Filed: 01/27/2006 Docketed Total: \$ 65,530.04 Filing Creditor Name and Address: ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155	Claim Holder Name and Address ITW SHAKEPROOF INDUSTRIAL PRODUCTS 2550 S 27TH AVE BROADVIEW, IL 60155 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$65,530.04</td></tr><tr><td></td><td></td><td></td><td>\$65,530.04</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$65,530.04				\$65,530.04	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$34,119.63</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$34,119.63</td></tr><tr><td></td><td></td><td></td><td>\$34,119.63</td></tr></table>			Modified Total:	\$34,119.63	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$34,119.63				\$34,119.63
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$65,530.04																											
			\$65,530.04																											
		Modified Total:	\$34,119.63																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$34,119.63																											
			\$34,119.63																											
Claim: 4466 Date Filed: 05/02/2006 Docketed Total: \$ 42,445.10 Filing Creditor Name and Address: JDC LOGISTICS INC 9809 S FRANKLIN DR FRANKLIN, WI 53132	Claim Holder Name and Address JDC LOGISTICS INC 9809 S FRANKLIN DR FRANKLIN, WI 53132 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$42,445.10</td></tr><tr><td></td><td></td><td></td><td>\$42,445.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$42,445.10				\$42,445.10	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$41,835.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$41,835.10</td></tr><tr><td></td><td></td><td></td><td>\$41,835.10</td></tr></table>			Modified Total:	\$41,835.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,835.10				\$41,835.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$42,445.10																											
			\$42,445.10																											
		Modified Total:	\$41,835.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$41,835.10																											
			\$41,835.10																											
Claim: 9880 Date Filed: 07/19/2006 Docketed Total: \$ 2,897,316.33 Filing Creditor Name and Address: JOHNSON ELECTRIC NORTH AMERICA INC ROBINSON & COLE LLP 280 TRUMBULL ST HARTFORD, CT 06103	Claim Holder Name and Address SPCP GROUP LLC 2 GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,897,316.33</td></tr><tr><td></td><td></td><td></td><td>\$2,897,316.33</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,897,316.33				\$2,897,316.33	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$2,553,527.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,553,527.50</td></tr><tr><td></td><td></td><td></td><td>\$2,553,527.50</td></tr></table>			Modified Total:	\$2,553,527.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,553,527.50				\$2,553,527.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,897,316.33																											
			\$2,897,316.33																											
		Modified Total:	\$2,553,527.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,553,527.50																											
			\$2,553,527.50																											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10983 Date Filed: 07/26/2006 Docketed Total: \$ 702,263.09 Filing Creditor Name and Address: KUSS CORPORATION FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60610	Claim Holder Name and Address KUSS CORPORATION FOLEY & LARDNER LLP 321 N CLARK ST STE 2800 CHICAGO, IL 60610 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$702,263.09</div></div></div><div></div><div>\$702,263.09</div></div></div>	<div><div></div><div>Modified Total:</div><div>\$302,218.95</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$302,218.95</div></div></div><div></div><div>\$302,218.95</div></div></div>
Claim: 1994 Date Filed: 02/14/2006 Docketed Total: \$ 35,738.64 Filing Creditor Name and Address: LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103	Claim Holder Name and Address LIFETIME INDUSTRIES INC BURCH PORTER & JOHNSON PLLC 130 N COURT AVE MEMPHIS, TN 38103 <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$35,738.64</div></div></div><div></div><div>\$35,738.64</div></div></div>	<div><div></div><div>Modified Total:</div><div>\$15,358.44</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$15,358.44</div></div></div><div></div><div>\$15,358.44</div></div></div>
Claim: 16307 Date Filed: 09/12/2006 Docketed Total: \$ 362,371.05 Filing Creditor Name and Address: LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514	Claim Holder Name and Address LORD CORPORATION 2000 W GRANDVIEW BLVD ERIE, PA 16514 <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$362,371.05</div></div></div><div></div><div>\$362,371.05</div></div></div>	<div><div></div><div>Modified Total:</div><div>\$331,047.89</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$331,047.89</div></div></div><div></div><div>\$331,047.89</div></div></div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9680 Date Filed: 07/17/2006 Docketed Total: \$ 261,479.00 Filing Creditor Name and Address: LTX CORPORATION 825 UNIVERSITY AVE NORWOOD, MA 02062	Claim Holder Name and Address LTX CORPORATION 825 UNIVERSITY AVE NORWOOD, MA 02062 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$261,479.00 \$261,479.00	

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5734 Date Filed: 05/12/2006 Docketed Total: \$ 5,967.84 Filing Creditor Name and Address: METROCAL INC 4700 BARDEN COURT SE REMIT UPDT PER LTR 8 28 04 AM KENTWOOD, MI 49512	Claim Holder Name and Address MADISON NICHE OPPORTUNITIES LLC 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$5,967.84</div></div> <div>\$5,967.84</div>	<div>Modified Total:</div> <div>\$4,427.84</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$4,427.84</div></div> <div>\$4,427.84</div>
Claim: 6632 Date Filed: 05/23/2006 Docketed Total: \$ 35,369.12 Filing Creditor Name and Address: MEUNIER ELECTRONIC SUPPLY INC 3409 E WASHINGTON ST INDIANAPOLIS, IN 46201	Claim Holder Name and Address MEUNIER ELECTRONIC SUPPLY INC 3409 E WASHINGTON ST INDIANAPOLIS, IN 46201 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$35,369.12</div></div> <div>\$35,369.12</div>	<div>Modified Total:</div> <div>\$28,710.20</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$28,710.20</div></div> <div>\$28,710.20</div>
Claim: 2679 Date Filed: 04/18/2006 Docketed Total: \$ 128,067.32 Filing Creditor Name and Address: MILACRON MARKETING COMPANY 4165 HALFACRE RD BATAVIA, OH 45103	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$128,067.32</div></div> <div>\$128,067.32</div>	<div>Modified Total:</div> <div>\$120,574.55</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$120,574.55</div></div> <div>\$120,574.55</div>
Claim: 6637 Date Filed: 05/23/2006 Docketed Total: \$ 13,487.61 Filing Creditor Name and Address: MISSOURI SEA & AIR MSA 7900 TANNERS GATE STE 310 FLORENCE, KY 41042	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$13,487.61</div></div> <div>\$13,487.61</div>	<div>Modified Total:</div> <div>\$12,967.93</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$12,967.93</div></div> <div>\$12,967.93</div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 5778 Date Filed: 05/12/2006 Docketed Total: \$ 14,196.24 Filing Creditor Name and Address: MITSUI AND CO USA INC 200 PARK AVE NEW YORK, NY 10166	Claim Holder Name and Address MITSUI AND CO USA INC 200 PARK AVE NEW YORK, NY 10166 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$14,196.24 \$14,196.24	

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																
Claim: 7550 Date Filed: 06/06/2006 Docketed Total: \$ 185,979.44 Filing Creditor Name and Address: NEWARK ELECTRONICS PO BOX 94151 PALENTINE, IL 60094-4151	Claim Holder Name and Address NEWARK ELECTRONICS PO BOX 94151 PALENTINE, IL 60094-4151 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$185,979.44</td></tr><tr><td></td><td></td><td></td><td>\$185,979.44</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$185,979.44				\$185,979.44	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$106,691.28</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44482</td><td></td><td></td><td>\$646.52</td></tr><tr><td>05-44612</td><td></td><td></td><td>\$6,037.59</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$555.84</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$70.97</td></tr><tr><td>05-44507</td><td></td><td></td><td>\$10,470.92</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$88,909.44</td></tr><tr><td></td><td></td><td></td><td>\$106,691.28</td></tr></table>			Modified Total:	\$106,691.28	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44482			\$646.52	05-44612			\$6,037.59	05-44567			\$555.84	05-44624			\$70.97	05-44507			\$10,470.92	05-44640			\$88,909.44				\$106,691.28
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481			\$185,979.44																																															
			\$185,979.44																																															
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44482			\$646.52																																															
05-44612			\$6,037.59																																															
05-44567			\$555.84																																															
05-44624			\$70.97																																															
05-44507			\$10,470.92																																															
05-44640			\$88,909.44																																															
			\$106,691.28																																															
Claim: 811 Date Filed: 11/22/2005 Docketed Total: \$ 239,472.32 Filing Creditor Name and Address: ORBIS CORPORATION PO BOX 389 OCONOMOWOC, WI 53066-0389	Claim Holder Name and Address LIQUIDITY SOLUTIONS DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$239,472.32</td></tr><tr><td></td><td></td><td></td><td>\$239,472.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$239,472.32				\$239,472.32	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$179,513.53</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$179,513.53</td></tr><tr><td></td><td></td><td></td><td>\$179,513.53</td></tr></table>			Modified Total:	\$179,513.53	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$179,513.53				\$179,513.53																				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44481			\$239,472.32																																															
			\$239,472.32																																															
		Modified Total:	\$179,513.53																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$179,513.53																																															
			\$179,513.53																																															
Claim: 15447 Date Filed: 07/31/2006 Docketed Total: \$ 104,135.00 Filing Creditor Name and Address: PHOTOCIRCUITS CORPORATION 45 SEACLIFF AVE GLEN COVE, NY 11542	Claim Holder Name and Address CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$104,135.00</td></tr><tr><td></td><td></td><td></td><td>\$104,135.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$104,135.00				\$104,135.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$87,932.64</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$87,932.64</td></tr><tr><td></td><td></td><td></td><td>\$87,932.64</td></tr></table>			Modified Total:	\$87,932.64	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,932.64				\$87,932.64																				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$104,135.00																																															
			\$104,135.00																																															
		Modified Total:	\$87,932.64																																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																															
05-44640			\$87,932.64																																															
			\$87,932.64																																															

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10119 Date Filed: 07/21/2006 Docketed Total: \$ 191,003.63 Filing Creditor Name and Address: PITNEY BOWES INC FASCIMILE DIV PO BOX 856037 LOUISVILLE, KY 40285-6037	Claim Holder Name and Address PITNEY BOWES INC FASCIMILE DIV PO BOX 856037 LOUISVILLE, KY 40285-6037 <u>Case Number*</u> 05-44640 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$191,003.63 \$191,003.63	 <

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2639 Date Filed: 04/13/2006 Docketed Total: \$ 1,179,772.10 Filing Creditor Name and Address: PREMIER MANUFACTURING SUPPORT SERVICES INC 2828 HIGHLAND AVE CINCINNATI, OH 45212	Claim Holder Name and Address GOLDMAN SACHS CREDIT PARTNERS LP C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$1,179,772.10</div><div>\$1,179,772.10</div></div>	<div>Modified Total:</div> <div>\$1,047,594.58</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$1,046,698.81</div><div>05-44482</div><div>\$895.77</div><div>\$1,047,594.58</div></div>
Claim: 16740 Date Filed: 11/06/2007 Docketed Total: \$ 16,532.05 Filing Creditor Name and Address: R & L SPRING CO EFT 1097 GENEVA PKWY REMIT UPDT 7 99 LETTER LAKE GENEVA, WI 53147	Claim Holder Name and Address R & L SPRING CO EFT 1097 GENEVA PKWY REMIT UPDT 7 99 LETTER LAKE GENEVA, WI 53147 <div><div>Case Number*</div><div>05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$16,532.05</div><div>\$16,532.05</div></div>	<div>Modified Total:</div> <div>\$15,282.00</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$15,282.00</div><div>\$15,282.00</div></div>
Claim: 2612 Date Filed: 04/11/2006 Docketed Total: \$ 504,876.99 Filing Creditor Name and Address: ROYAL DIE STAMPING CO CHUHAK & TECSON PC 30 S WACKER DR 2600 CHICAGO, IL 60604	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$504,876.99</div><div>\$504,876.99</div></div>	<div>Modified Total:</div> <div>\$446,271.20</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$446,271.20</div><div>\$446,271.20</div></div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11284 Date Filed: 07/27/2006 Docketed Total: \$ 114,112.12 Filing Creditor Name and Address: SCHRADER BRIDGEPORT INTL INC ALTAVISTA EPD PO BOX 102133 ATLANTA, GA 30368-2133	Claim Holder Name and Address SCHRADER BRIDGEPORT INTL INC Docketed Total: \$114,112.12 ALTAVISTA EPD PO BOX 102133 ATLANTA, GA 30368-2133 <u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 05-44481 _____ _____ <u>\$114,112.12</u> 	

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14140 Date Filed: 07/31/2006 Docketed Total: \$ 1,641,742.91 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF JABIL CIRCUIT INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLAZA 1ST FL GREENWICH, CT 00683 <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$1,641,742.91</div></div></div><div><div></div><div>\$1,641,742.91</div></div></div></div>	<div><div></div><div>Modified Total:</div><div>\$1,608,841.43</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44612</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$1,407,641.55</div></div></div><div><div></div><div>\$201,199.88</div></div></div><div><div></div><div>\$1,608,841.43</div></div></div>
Claim: 9601 Date Filed: 07/17/2006 Docketed Total: \$ 25,211.74 Filing Creditor Name and Address: SPECIAL ELECTRIC 2121 S 116TH ST WEST ALLIS, WI 53227	Claim Holder Name and Address SPECIAL ELECTRIC 2121 S 116TH ST WEST ALLIS, WI 53227 <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$25,211.74</div></div></div><div><div></div><div>\$25,211.74</div></div></div></div>	<div><div></div><div>Modified Total:</div><div>\$25,211.74</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$25,211.74</div></div></div><div><div></div><div>\$25,211.74</div></div></div></div>
Claim: 474 Date Filed: 11/10/2005 Docketed Total: \$ 319,224.11 Filing Creditor Name and Address: SPRINT NEXTEL CORP NEXTEL COMMUNICATIONS INC PO BOX 172408 DENVER, CO 80217-2408	Claim Holder Name and Address SPRINT NEXTEL CORP NEXTEL COMMUNICATIONS INC PO BOX 172408 DENVER, CO 80217-2408 <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$319,224.11</div></div></div><div><div></div><div>\$319,224.11</div></div></div></div>	<div><div></div><div>Modified Total:</div><div>\$182,628.93</div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$182,628.93</div></div></div><div><div></div><div>\$182,628.93</div></div></div></div>

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 5069 Date Filed: 05/08/2006 Docketed Total: \$ 3,890.28 Filing Creditor Name and Address: STAGECOACH CARTAGE PO BOX 26517 EL PASO, TX 79926	Claim Holder Name and Address STAGECOACH CARTAGE PO BOX 26517 EL PASO, TX 79926 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$3,890.28</td></tr><tr><td></td><td></td><td></td><td>\$3,890.28</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,890.28				\$3,890.28	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$2,990.24</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$610.00</td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,380.24</td></tr><tr><td></td><td></td><td></td><td>\$2,990.24</td></tr></table>			Modified Total:	\$2,990.24	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$610.00	05-44567			\$2,380.24				\$2,990.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$3,890.28																															
			\$3,890.28																															
		Modified Total:	\$2,990.24																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$610.00																															
05-44567			\$2,380.24																															
			\$2,990.24																															
Claim: 12350 Date Filed: 07/28/2006 Docketed Total: \$ 65,511.81 Filing Creditor Name and Address: SUPERIOR PLASTIC INC 200 E BIG BEAVER RD SUITE 112 TROY, MI 48083	Claim Holder Name and Address SUPERIOR PLASTIC INC 200 E BIG BEAVER RD SUITE 112 TROY, MI 48083 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$65,511.81</td></tr><tr><td></td><td></td><td></td><td>\$65,511.81</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$65,511.81				\$65,511.81	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$62,986.06</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$62,986.06</td></tr><tr><td></td><td></td><td></td><td>\$62,986.06</td></tr></table>			Modified Total:	\$62,986.06	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$62,986.06				\$62,986.06				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$65,511.81																															
			\$65,511.81																															
		Modified Total:	\$62,986.06																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$62,986.06																															
			\$62,986.06																															
Claim: 2426 Date Filed: 03/27/2006 Docketed Total: \$ 103,832.09 Filing Creditor Name and Address: SUPPLIER INSPECTION SERVICES INC 2941 S GETTYSBURG AVE DAYTON, OH 45418	Claim Holder Name and Address SUPPLIER INSPECTION SERVICES INC 2941 S GETTYSBURG AVE DAYTON, OH 45418 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$103,832.09</td></tr><tr><td></td><td></td><td></td><td>\$103,832.09</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$103,832.09				\$103,832.09	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$98,138.09</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$98,138.09</td></tr><tr><td></td><td></td><td></td><td>\$98,138.09</td></tr></table>			Modified Total:	\$98,138.09	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$98,138.09				\$98,138.09				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$103,832.09																															
			\$103,832.09																															
		Modified Total:	\$98,138.09																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$98,138.09																															
			\$98,138.09																															

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1695 Date Filed: 01/30/2006 Docketed Total: \$ 1,268,394.16 Filing Creditor Name and Address: TENNESSEE VALLEY AUTHORITY 400 W SUMMIT HILL DR KNOXVILLE, TN 37902-1401	Claim Holder Name and Address LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019 <u>Case Number*</u> 05-44640 <u>Secured</u> \$1,268,394.16 <u>Priority</u> <u>Unsecured</u> \$1,268,394.16	

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 11229 Date Filed: 07/26/2006 Docketed Total: \$ 78,757.21 Filing Creditor Name and Address: TRITON INDUSTRIES INC 135 S LASALLE ST DEPT 4492 CHICAGO, IL 60674-4492	Claim Holder Name and Address TRITON INDUSTRIES INC 135 S LASALLE ST DEPT 4492 CHICAGO, IL 60674-4492 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$78,757.21</td></tr><tr><td></td><td></td><td></td><td>\$78,757.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$78,757.21				\$78,757.21	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$46,587.40</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$46,587.40</td></tr><tr><td></td><td></td><td></td><td>\$46,587.40</td></tr></table>			Modified Total:	\$46,587.40	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$46,587.40				\$46,587.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$78,757.21																											
			\$78,757.21																											
		Modified Total:	\$46,587.40																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$46,587.40																											
			\$46,587.40																											
Claim: 2174 Date Filed: 03/03/2006 Docketed Total: \$ 234,500.00 Filing Creditor Name and Address: UNIVERSAL TOOL AND ENGINEERING COMPANY INC BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204	Claim Holder Name and Address UNIVERSAL TOOL AND ENGINEERING COMPANY INC BARNES & THORNBURG LLP 11 S MERIDIAN ST INDIANAPOLIS, IN 46204 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$234,500.00</td></tr><tr><td></td><td></td><td></td><td>\$234,500.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$234,500.00				\$234,500.00	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$234,499.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$234,499.00</td></tr><tr><td></td><td></td><td></td><td>\$234,499.00</td></tr></table>			Modified Total:	\$234,499.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$234,499.00				\$234,499.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$234,500.00																											
			\$234,500.00																											
		Modified Total:	\$234,499.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$234,499.00																											
			\$234,499.00																											
Claim: 14660 Date Filed: 07/31/2006 Docketed Total: \$ 52,448.27 Filing Creditor Name and Address: VOLLAND ELECTRIC 75 INNSBRUCK DR CHEEKTOWAGA, NY 14227	Claim Holder Name and Address VOLLAND ELECTRIC 75 INNSBRUCK DR CHEEKTOWAGA, NY 14227 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$52,448.27</td></tr><tr><td></td><td></td><td></td><td>\$52,448.27</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$52,448.27				\$52,448.27	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$25,901.84</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$25,901.84</td></tr><tr><td></td><td></td><td></td><td>\$25,901.84</td></tr></table>			Modified Total:	\$25,901.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$25,901.84				\$25,901.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$52,448.27																											
			\$52,448.27																											
		Modified Total:	\$25,901.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$25,901.84																											
			\$25,901.84																											

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
Claim: 2906 Date Filed: 04/27/2006 Docketed Total: \$ 126,323.97 Filing Creditor Name and Address: WRIGHT STATE UNIVERSITY 356 UNIVERSITY HALL DAYTON, OH 45435	Claim Holder Name and Address WRIGHT STATE UNIVERSITY 356 UNIVERSITY HALL DAYTON, OH 45435 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$126,323.97</td></tr><tr><td></td><td></td><td></td><td>\$126,323.97</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$126,323.97				\$126,323.97	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$82,394.31</td></tr><tr><td></td><td></td><td></td><td>\$82,394.31</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$82,394.31				\$82,394.31
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$126,323.97																							
			\$126,323.97																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$82,394.31																							
			\$82,394.31																							
Claim: 10882 Date Filed: 07/25/2006 Docketed Total: \$ 76,784.27 Filing Creditor Name and Address: ZEISS CARL IMT CORP 6250 SYCAMORE LN N MAPLE GROVE, MN 55369	Claim Holder Name and Address ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$76,784.27</td></tr><tr><td></td><td></td><td></td><td>\$76,784.27</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$76,784.27				\$76,784.27	 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$76,784.27</td></tr><tr><td></td><td></td><td></td><td>\$76,784.27</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$76,784.27				\$76,784.27
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$76,784.27																							
			\$76,784.27																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$76,784.27																							
			\$76,784.27																							
		Total Claims to be Modified: 86 Total Amount as Docketed: \$22,599,397.67 Total Amount as Modified: \$ 17,493,690.83																								

*See Exhibit E for a listing of debtor entities by case number.

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 11413</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$617,679.20</div> <div>Filing Creditor Name and Address:</div> <div>ACCURATE THREADED FASTENERS INC ATF INC</div> <div>SACHNOFF & WEAVER LTD</div> <div>10 S WACKER DR</div> <div>CHICAGO, IL 60606-7507</div>	<div>Claim Holder Name and Address</div> <div>ACCURATE THREADED FASTENERS INC ATF INC</div> <div>SACHNOFF & WEAVER LTD</div> <div>10 S WACKER DR</div> <div>CHICAGO, IL 60606-7507</div> <div>Docketed Total: \$617,679.20</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$617,679.20</td></tr><tr><td></td><td></td><td></td><td>\$617,679.20</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$617,679.20				\$617,679.20	<div>Modified Total: \$550,000.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$71,376.60</td><td>\$478,623.40</td></tr><tr><td></td><td></td><td>\$71,376.60</td><td>\$478,623.40</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$71,376.60	\$478,623.40			\$71,376.60	\$478,623.40
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$617,679.20																							
			\$617,679.20																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$71,376.60	\$478,623.40																							
		\$71,376.60	\$478,623.40																							
<div>Claim: 11099</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$173,734.07</div> <div>Filing Creditor Name and Address:</div> <div>AFFINIA CANADA CORP EFT</div> <div>ATTN C MENDELTIAN</div> <div>C O AFFINIA GROUP INC</div> <div>1101 TECHNOLOGY DR NO 100</div> <div>ANN ARBOR, MI 48108</div>	<div>Claim Holder Name and Address</div> <div>SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP</div> <div>AND SILVER POINT CAPITAL OFFSHORE FUND LTD</div> <div>TWO GREENWICH PLZ 1ST FL</div> <div>GREENWICH, CT 06830</div> <div>Docketed Total: \$173,734.07</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$173,734.07</td></tr><tr><td></td><td></td><td></td><td>\$173,734.07</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$173,734.07				\$173,734.07	<div>Modified Total: \$44,511.79</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$10,000.00</td><td>\$34,511.79</td></tr><tr><td></td><td></td><td>\$10,000.00</td><td>\$34,511.79</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$10,000.00	\$34,511.79			\$10,000.00	\$34,511.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$173,734.07																							
			\$173,734.07																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$10,000.00	\$34,511.79																							
		\$10,000.00	\$34,511.79																							
<div>Claim: 12193</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$2,382,040.18</div> <div>Filing Creditor Name and Address:</div> <div>ALEGRE INC</div> <div>3103 W TECH RD</div> <div>MIAMISBURG, OH 45342</div>	<div>Claim Holder Name and Address</div> <div>ALEGRE INC</div> <div>3103 W TECH RD</div> <div>MIAMISBURG, OH 45342</div> <div>Docketed Total: \$2,382,040.18</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$190,941.72</td><td>\$2,191,098.46</td></tr><tr><td></td><td></td><td>\$190,941.72</td><td>\$2,191,098.46</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$190,941.72	\$2,191,098.46			\$190,941.72	\$2,191,098.46	<div>Modified Total: \$351,963.62</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$20,154.39</td><td>\$331,809.23</td></tr><tr><td></td><td></td><td>\$20,154.39</td><td>\$331,809.23</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$20,154.39	\$331,809.23			\$20,154.39	\$331,809.23
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$190,941.72	\$2,191,098.46																							
		\$190,941.72	\$2,191,098.46																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$20,154.39	\$331,809.23																							
		\$20,154.39	\$331,809.23																							

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 7995</div> <div>Date Filed: 06/14/2006</div> <div>Docketed Total: \$896,187.82</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINATTI INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$896,187.82</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$86,216.71</td><td>\$809,971.11</td></tr><tr><td></td><td></td><td>\$86,216.71</td><td>\$809,971.11</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$86,216.71	\$809,971.11			\$86,216.71	\$809,971.11	<div>Modified Total: \$853,290.62</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$86,216.72</td><td>\$767,073.90</td></tr><tr><td></td><td></td><td>\$86,216.72</td><td>\$767,073.90</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$86,216.72	\$767,073.90			\$86,216.72	\$767,073.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$86,216.71	\$809,971.11																							
		\$86,216.71	\$809,971.11																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$86,216.72	\$767,073.90																							
		\$86,216.72	\$767,073.90																							
<div>Claim: 12840</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$662,721.49</div> <div>Filing Creditor Name and Address: BARNES GROUP INC TYLER COOPER & ALCORN LLP 185 ASYLUM ST CITY PLACE I 35TH FL HARTFORD, CT 06103-3488</div>	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</div> <div>Docketed Total: \$662,721.49</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$662,721.49</td></tr><tr><td></td><td></td><td></td><td>\$662,721.49</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$662,721.49				\$662,721.49	<div>Modified Total: \$545,615.53</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$37,650.77</td><td>\$507,964.76</td></tr><tr><td></td><td></td><td>\$37,650.77</td><td>\$507,964.76</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$37,650.77	\$507,964.76			\$37,650.77	\$507,964.76
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$662,721.49																							
			\$662,721.49																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$37,650.77	\$507,964.76																							
		\$37,650.77	\$507,964.76																							
<div>Claim: 10558</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$620,518.73</div> <div>Filing Creditor Name and Address: BATESVILLE TOOL & DIE INC 177 SIX PINE RANCH RD BATESVILLE, IN 47006</div>	<div>Claim Holder Name and Address</div> <div>LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019</div> <div>Docketed Total: \$620,518.73</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$620,518.73</td></tr><tr><td></td><td></td><td></td><td>\$620,518.73</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$620,518.73				\$620,518.73	<div>Modified Total: \$604,039.84</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$20,647.07</td><td>\$583,392.77</td></tr><tr><td></td><td></td><td>\$20,647.07</td><td>\$583,392.77</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$20,647.07	\$583,392.77			\$20,647.07	\$583,392.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$620,518.73																							
			\$620,518.73																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$20,647.07	\$583,392.77																							
		\$20,647.07	\$583,392.77																							

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																											
Claim: 14174 Date Filed: 07/31/2006 Docketed Total: \$11,505.71 Filing Creditor Name and Address: BREEN COLOR CONCENTRATES INC GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310	Claim Holder Name and Address BREEN COLOR CONCENTRATES INC GIBBONS PC ONE GATEWAY CTR NEWARK, NJ 07102-5310 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$11,505.71</td></tr><tr><td></td><td></td><td></td><td>\$11,505.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$11,505.71				\$11,505.71	<table><tr><td></td><td>Modified Total:</td><td>\$11,505.71</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$5,107.39</td><td>\$6,398.32</td></tr><tr><td></td><td></td><td>\$5,107.39</td><td>\$6,398.32</td></tr></table>		Modified Total:	\$11,505.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$5,107.39	\$6,398.32			\$5,107.39	\$6,398.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$11,505.71																										
			\$11,505.71																										
	Modified Total:	\$11,505.71																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640		\$5,107.39	\$6,398.32																										
		\$5,107.39	\$6,398.32																										
Claim: 10155 Date Filed: 07/21/2006 Docketed Total: \$266,081.47 Filing Creditor Name and Address: COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS PO BOX 2340 NORTH CANTON, OH 44720-0340	Claim Holder Name and Address COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS PO BOX 2340 NORTH CANTON, OH 44720-0340 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$266,081.47</td></tr><tr><td></td><td></td><td></td><td>\$266,081.47</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$266,081.47				\$266,081.47	<table><tr><td></td><td>Modified Total:</td><td>\$94,880.10</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$511.95</td><td>\$94,368.15</td></tr><tr><td></td><td></td><td>\$511.95</td><td>\$94,368.15</td></tr></table>		Modified Total:	\$94,880.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$511.95	\$94,368.15			\$511.95	\$94,368.15
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$266,081.47																										
			\$266,081.47																										
	Modified Total:	\$94,880.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640		\$511.95	\$94,368.15																										
		\$511.95	\$94,368.15																										
Claim: 12672 Date Filed: 07/28/2006 Docketed Total: \$1,613,757.04 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL ATTN ALPA JIMENEZ 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL ATTN ALPA JIMENEZ 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$693,774.59</td><td>\$919,982.45</td></tr><tr><td></td><td></td><td>\$693,774.59</td><td>\$919,982.45</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$693,774.59	\$919,982.45			\$693,774.59	\$919,982.45	<table><tr><td></td><td>Modified Total:</td><td>\$1,509,409.84</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$12,103.66</td><td>\$1,497,306.18</td></tr><tr><td></td><td></td><td>\$12,103.66</td><td>\$1,497,306.18</td></tr></table>		Modified Total:	\$1,509,409.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$12,103.66	\$1,497,306.18			\$12,103.66	\$1,497,306.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640		\$693,774.59	\$919,982.45																										
		\$693,774.59	\$919,982.45																										
	Modified Total:	\$1,509,409.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640		\$12,103.66	\$1,497,306.18																										
		\$12,103.66	\$1,497,306.18																										

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EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
<div>Claim: 16745</div> <div>Date Filed: 11/13/2007</div> <div>Docketed Total: \$13,238.61</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$13,238.61</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$13,238.61</td><td></td></tr><tr><td></td><td></td><td>\$13,238.61</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$13,238.61				\$13,238.61		<div>Modified Total: \$11,853.70</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$11,853.70</td><td></td></tr><tr><td></td><td></td><td>\$11,853.70</td><td></td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$11,853.70				\$11,853.70					
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$13,238.61																												
		\$13,238.61																												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$11,853.70																												
		\$11,853.70																												
<div>Claim: 675</div> <div>Date Filed: 11/18/2005</div> <div>Docketed Total: \$544,824.79</div> <div>Filing Creditor Name and Address: DIEMOLDING CORPORATION 125 RASBACH ST CANASTOTA, NY 13032</div>	<div>Claim Holder Name and Address</div> <div>HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070</div> <div>Docketed Total: \$544,824.79</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$544,824.79</td></tr><tr><td></td><td></td><td></td><td>\$544,824.79</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$544,824.79				\$544,824.79	<div>Modified Total: \$486,027.95</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$941.46</td><td>\$485,086.49</td></tr><tr><td></td><td></td><td>\$941.46</td><td>\$485,086.49</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$941.46	\$485,086.49			\$941.46	\$485,086.49				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$544,824.79																											
			\$544,824.79																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$941.46	\$485,086.49																											
		\$941.46	\$485,086.49																											
<div>Claim: 10971</div> <div>Date Filed: 07/26/2006</div> <div>Docketed Total: \$332,442.44</div> <div>Filing Creditor Name and Address: EATON AEROQUIP DE MEXICO SA DE CV 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584</div>	<div>Claim Holder Name and Address</div> <div>EATON AEROQUIP DE MEXICO SA DE CV 1111 SUPERIOR AVE CLEVELAND, OH 44114-2584</div> <div>Docketed Total: \$332,442.44</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$332,442.44</td></tr><tr><td></td><td></td><td></td><td>\$332,442.44</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$332,442.44				\$332,442.44	<div>Modified Total: \$130,456.87</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$124,643.55</td></tr><tr><td>05-44640</td><td></td><td>\$5,813.32</td><td></td></tr><tr><td></td><td></td><td>\$5,813.32</td><td>\$124,643.55</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$124,643.55	05-44640		\$5,813.32				\$5,813.32	\$124,643.55
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$332,442.44																											
			\$332,442.44																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$124,643.55																											
05-44640		\$5,813.32																												
		\$5,813.32	\$124,643.55																											

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 6809</div> <div>Date Filed: 05/25/2006</div> <div>Docketed Total: \$740,224.29</div> <div>Filing Creditor Name and Address: EATON CORPORATION REVENUE MANAGEMENT 1 UNIVERSITY PLAZA NO 312 HACKENSACK, NJ 07601</div>	<div>Claim Holder Name and Address</div> <div>EATON CORPORATION REVENUE MANAGEMENT 1 UNIVERSITY PLAZA NO 312 HACKENSACK, NJ 07601</div> <div>Docketed Total: \$740,224.29</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$740,224.29</td></tr><tr><td></td><td></td><td></td><td>\$740,224.29</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$740,224.29				\$740,224.29	<div>Modified Total: \$522,778.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$107,257.28</td><td>\$415,520.72</td></tr><tr><td></td><td></td><td>\$107,257.28</td><td>\$415,520.72</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$107,257.28	\$415,520.72			\$107,257.28	\$415,520.72
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$740,224.29																							
			\$740,224.29																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$107,257.28	\$415,520.72																							
		\$107,257.28	\$415,520.72																							
<div>Claim: 15141</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$438,605.19</div> <div>Filing Creditor Name and Address: EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676</div>	<div>Claim Holder Name and Address</div> <div>EIKENBERRY & ASSOCIATES INC PO BOX 2676 KOKOMO, IN 46904-2676</div> <div>Docketed Total: \$438,605.19</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$204,708.80</td><td></td><td>\$233,896.39</td></tr><tr><td></td><td>\$204,708.80</td><td></td><td>\$233,896.39</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$204,708.80		\$233,896.39		\$204,708.80		\$233,896.39	<div>Modified Total: \$45,245.33</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$1,530.60</td><td>\$43,714.73</td></tr><tr><td></td><td></td><td>\$1,530.60</td><td>\$43,714.73</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$1,530.60	\$43,714.73			\$1,530.60	\$43,714.73
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$204,708.80		\$233,896.39																							
	\$204,708.80		\$233,896.39																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$1,530.60	\$43,714.73																							
		\$1,530.60	\$43,714.73																							
<div>Claim: 16739</div> <div>Date Filed: 11/06/2007</div> <div>Docketed Total: \$633,258.00</div> <div>Filing Creditor Name and Address: FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703</div>	<div>Claim Holder Name and Address</div> <div>FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703</div> <div>Docketed Total: \$633,258.00</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$633,258.00</td></tr><tr><td></td><td></td><td></td><td>\$633,258.00</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$633,258.00				\$633,258.00	<div>Modified Total: \$566,254.64</div> <div><table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$23,525.65</td><td>\$542,728.99</td></tr><tr><td></td><td></td><td>\$23,525.65</td><td>\$542,728.99</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$23,525.65	\$542,728.99			\$23,525.65	\$542,728.99
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481			\$633,258.00																							
			\$633,258.00																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$23,525.65	\$542,728.99																							
		\$23,525.65	\$542,728.99																							

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**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED
<div>Claim: 9261</div> <div>Date Filed: 07/11/2006</div> <div>Docketed Total: \$4,251,232.51</div> <div>Filing Creditor Name and Address:</div> <div>FUTABA CORPORATION OF AMERICA</div> <div>711 E STATE PKY</div> <div>SCHAUMBURG, IL 60173</div>	<div>Claim Holder Name and Address</div> <div>BEAR STEARNS INVESTMENT PRODUCTS INC</div> <div>383 MADISON AVE</div> <div>NEW YORK, NY 10179</div> <div>Docketed Total: \$4,145,064.91</div>	<div>Modified Total: \$4,030,495.73</div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$856,790.09</div></div> <div><div>Unsecured</div><div>\$3,288,274.82</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$197,369.77</div></div> <div><div>Unsecured</div><div>\$3,833,125.96</div></div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$856,790.09</div></div> <div><div>Unsecured</div><div>\$3,288,274.82</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$197,369.77</div></div> <div><div>Unsecured</div><div>\$3,833,125.96</div></div>
	<div>Claim Holder Name and Address</div> <div>FUTABA CORPORATION OF AMERICA</div> <div>711 E STATE PKY</div> <div>SCHAUMBURG, IL 60173</div> <div>Docketed Total: \$106,167.60</div>	<div>Modified Total: \$0.00</div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>UNL</div></div> <div><div>Unsecured</div><div>\$106,167.60</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$0.00</div></div> <div><div>Unsecured</div><div>\$0.00</div></div>
	<div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>UNL</div></div> <div><div>Unsecured</div><div>\$106,167.60</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$0.00</div></div> <div><div>Unsecured</div><div>\$0.00</div></div>
<div>Claim: 11310</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$1,206,987.71</div> <div>Filing Creditor Name and Address:</div> <div>GE COMMERCIAL MATERIALS SA DE CV</div> <div>C O GE PLASTICS</div> <div>9930 KINCEY AVE</div> <div>HUNTERSVILLE, NC 28078</div>	<div>Claim Holder Name and Address</div> <div>SABIC INNOVATIVE PLASTICS US LLC</div> <div>9930 KINCEY AVE</div> <div>HUNTERSVILLE, NC 28078</div> <div>Docketed Total: \$1,206,987.71</div>	<div>Modified Total: \$730,233.20</div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$1,206,987.71</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$43,573.28</div></div> <div><div>Unsecured</div><div>\$686,659.92</div></div>
	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$1,206,987.71</div></div>	<div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div>\$43,573.28</div></div> <div><div>Unsecured</div><div>\$686,659.92</div></div>

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																																																																				
Claim: 10734 Date Filed: 07/25/2006 Docketed Total: \$755,003.52 Filing Creditor Name and Address: GE INFRASTRUCTURE SENSING C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078	Claim Holder Name and Address GE INFRASTRUCTURE SENSING C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$755,003.52</td></tr><tr><td></td><td></td><td></td><td>\$755,003.52</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$755,003.52				\$755,003.52	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$746,745.11</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$42,903.31</td><td>\$703,841.80</td></tr><tr><td></td><td></td><td>\$42,903.31</td><td>\$703,841.80</td></tr></table>			Modified Total:	\$746,745.11	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$42,903.31	\$703,841.80			\$42,903.31	\$703,841.80																																								
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																			
05-44640			\$755,003.52																																																																			
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																			
05-44640		\$42,903.31	\$703,841.80																																																																			
		\$42,903.31	\$703,841.80																																																																			
Claim: 11473 Date Filed: 07/27/2006 Docketed Total: \$5,256,752.18 Filing Creditor Name and Address: GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078	Claim Holder Name and Address GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,162,115.70</td></tr><tr><td></td><td></td><td></td><td>\$1,162,115.70</td></tr></table> Claim Holder Name and Address SABIC INNOVATIVE PLASTICS US LLC 9930 KINCEY AVE HUNTERSVILLE, NC 28078 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,094,636.48</td></tr><tr><td></td><td></td><td></td><td>\$4,094,636.48</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,162,115.70				\$1,162,115.70	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,094,636.48				\$4,094,636.48	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$3,524,425.79</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44539</td><td></td><td></td><td>\$60,280.00</td></tr><tr><td>05-44624</td><td></td><td></td><td>\$3,805.45</td></tr><tr><td>05-44567</td><td></td><td>\$9,728.00</td><td>\$89,119.40</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$3,361,492.94</td></tr><tr><td></td><td></td><td>\$9,728.00</td><td>\$3,514,697.79</td></tr></table> <table><tr><td></td><td></td><td>Modified Total:</td><td>\$199,218.25</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$199,218.25</td><td></td></tr><tr><td></td><td></td><td>\$199,218.25</td><td></td></tr></table>			Modified Total:	\$3,524,425.79	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44539			\$60,280.00	05-44624			\$3,805.45	05-44567		\$9,728.00	\$89,119.40	05-44640			\$3,361,492.94			\$9,728.00	\$3,514,697.79			Modified Total:	\$199,218.25	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$199,218.25				\$199,218.25	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																																																																			
05-44640			\$1,162,115.70																																																																			
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			\$4,094,636.48																																																																			
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EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																								
<div>Claim: 15540 Date Filed: 07/31/2006 Docketed Total: \$651,800.43 Filing Creditor Name and Address: GE SILICONES C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</div>	<div>Claim Holder Name and Address GE SILICONES C O GE PLASTICS 9930 KINCEY AVE HUNTERSVILLE, NC 28078</div> <div>Docketed Total: \$651,800.43</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44567</td><td></td><td></td><td>\$651,800.43</td></tr><tr><td></td><td></td><td></td><td>\$651,800.43</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$651,800.43				\$651,800.43	<div>Modified Total: \$525,026.29</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$37,338.82</td><td>\$487,687.47</td></tr><tr><td></td><td></td><td>\$37,338.82</td><td>\$487,687.47</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$37,338.82	\$487,687.47			\$37,338.82	\$487,687.47
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$651,800.43																							
			\$651,800.43																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$37,338.82	\$487,687.47																							
		\$37,338.82	\$487,687.47																							
<div>Claim: 9569 Date Filed: 07/17/2006 Docketed Total: \$72,359.10 Filing Creditor Name and Address: ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423</div>	<div>Claim Holder Name and Address ILLINOIS TOOL WORKS INC ITW DELTAR TEKFAST 21555 S HARLEM AVE FRANKFORT, IL 60423</div> <div>Docketed Total: \$72,359.10</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td></td><td>\$44,411.35</td><td>\$27,947.75</td></tr><tr><td></td><td></td><td>\$44,411.35</td><td>\$27,947.75</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$44,411.35	\$27,947.75			\$44,411.35	\$27,947.75	<div>Modified Total: \$62,612.77</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$9,319.21</td><td>\$53,293.56</td></tr><tr><td></td><td></td><td>\$9,319.21</td><td>\$53,293.56</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$9,319.21	\$53,293.56			\$9,319.21	\$53,293.56
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44481		\$44,411.35	\$27,947.75																							
		\$44,411.35	\$27,947.75																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$9,319.21	\$53,293.56																							
		\$9,319.21	\$53,293.56																							
<div>Claim: 11453 Date Filed: 07/27/2006 Docketed Total: \$236,298.73 Filing Creditor Name and Address: MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202</div>	<div>Claim Holder Name and Address MARIAN INC FKA MARIAN RUBBER PRODUCTS MARIAN INC 1011 E ST CLAIR ST INDIANAPOLIS, IN 46202</div> <div>Docketed Total: \$236,298.73</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td>\$25,605.91</td><td></td><td>\$210,692.82</td></tr><tr><td></td><td>\$25,605.91</td><td></td><td>\$210,692.82</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$25,605.91		\$210,692.82		\$25,605.91		\$210,692.82	<div>Modified Total: \$233,484.89</div> <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$25,605.91</td><td>\$207,878.98</td></tr><tr><td></td><td></td><td>\$25,605.91</td><td>\$207,878.98</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$25,605.91	\$207,878.98			\$25,605.91	\$207,878.98
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640	\$25,605.91		\$210,692.82																							
	\$25,605.91		\$210,692.82																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$25,605.91	\$207,878.98																							
		\$25,605.91	\$207,878.98																							

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED																												
Claim: 9576 Date Filed: 07/17/2006 Docketed Total: \$64,897.96 Filing Creditor Name and Address: MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007	Claim Holder Name and Address MEDALIST INDUSTRIES INC MEDALIST INDL FASTENER DIV 2700 YORK RD ELK GROVE VILLAGE, IL 60007 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$53,088.55</td><td>\$11,809.41</td></tr><tr><td></td><td></td><td>\$53,088.55</td><td>\$11,809.41</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$53,088.55	\$11,809.41			\$53,088.55	\$11,809.41	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$47,948.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$33,896.44</td><td>\$14,052.10</td></tr><tr><td></td><td></td><td>\$33,896.44</td><td>\$14,052.10</td></tr></table>			Modified Total:	\$47,948.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$33,896.44	\$14,052.10			\$33,896.44	\$14,052.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$53,088.55	\$11,809.41																											
		\$53,088.55	\$11,809.41																											
		Modified Total:	\$47,948.54																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$33,896.44	\$14,052.10																											
		\$33,896.44	\$14,052.10																											
Claim: 14200 Date Filed: 07/24/2006 Docketed Total: \$1,444,823.68 Filing Creditor Name and Address: N D K AMERICA INC 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262	Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,403,132.21</td></tr><tr><td></td><td></td><td></td><td>\$1,403,132.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,403,132.21				\$1,403,132.21	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,297,786.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,297,786.54</td></tr><tr><td></td><td></td><td></td><td>\$1,297,786.54</td></tr></table>			Modified Total:	\$1,297,786.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,297,786.54				\$1,297,786.54
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,403,132.21																											
			\$1,403,132.21																											
		Modified Total:	\$1,297,786.54																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,297,786.54																											
			\$1,297,786.54																											
	Claim Holder Name and Address N D K AMERICA INC 203 N LASALLE ST STE 2500 CHICAGO, IL 60601-1262 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$41,691.47</td></tr><tr><td></td><td></td><td></td><td>\$41,691.47</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$41,691.47				\$41,691.47	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$145,267.57</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$145,267.57</td><td></td></tr><tr><td></td><td></td><td>\$145,267.57</td><td></td></tr></table>			Modified Total:	\$145,267.57	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$145,267.57				\$145,267.57	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$41,691.47																											
			\$41,691.47																											
		Modified Total:	\$145,267.57																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$145,267.57																												
		\$145,267.57																												
Claim: 15134 Date Filed: 07/31/2006 Docketed Total: \$355,290.19 Filing Creditor Name and Address: PARK OHIO PRODUCTS INC 7000 DENISON AVE CLEVELAND, OH 44102	Claim Holder Name and Address PARK OHIO PRODUCTS INC 7000 DENISON AVE CLEVELAND, OH 44102 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$355,290.19</td></tr><tr><td></td><td></td><td></td><td>\$355,290.19</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$355,290.19				\$355,290.19	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$199,402.98</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$45,060.80</td><td>\$154,342.18</td></tr><tr><td></td><td></td><td>\$45,060.80</td><td>\$154,342.18</td></tr></table>			Modified Total:	\$199,402.98	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$45,060.80	\$154,342.18			\$45,060.80	\$154,342.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$355,290.19																											
			\$355,290.19																											
		Modified Total:	\$199,402.98																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$45,060.80	\$154,342.18																											
		\$45,060.80	\$154,342.18																											

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 2036 Date Filed: 02/15/2006 Docketed Total: \$1,288,259.67 Filing Creditor Name and Address: S & Z TOOL & DIE CO INC 3180 BEREAD RD CLEVELAND, OH 44111-1595	Claim Holder Name and Address LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLAZA STE 312 HACKENSACK, NJ 07601 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$1,288,259.67</td><td></td><td></td></tr><tr><td></td><td>\$1,288,259.67</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$1,288,259.67				\$1,288,259.67			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$1,288,259.67													
	\$1,288,259.67													

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED**	CLAIM AS MODIFIED												
Claim: 13546 Date Filed: 07/31/2006 Docketed Total: \$42,827.19 Filing Creditor Name and Address: UPG DE MEXICO S DE RL DE CV UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523	Claim Holder Name and Address UPG DE MEXICO S DE RL DE CV UNITED PLASTICS GROUP INC 1420 KENSINGTON RD STE 209 OAK BROOK, IL 60523 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$42,827.19</td><td></td><td></td></tr><tr><td></td><td>\$42,827.19</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$42,827.19				\$42,827.19			
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$42,827.19													
	\$42,827.19													

*See Exhibit F for a listing of debtor entities by case number.

**UNL denotes an unliquidated claim

EXHIBIT D-3 - CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS **

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																														
Claim: 1916 Date Filed: 02/08/2006 Docketed Total: \$ 48,784.11 Filing Creditor Name and Address: UNISEAL INC PO BOX 6288 EVANSVILLE, IN 47719	Claim Holder Name and Address UNISEAL INC PO BOX 6288 EVANSVILLE, IN 47719 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$48,784.11</td></tr><tr><td></td><td></td><td></td><td>\$48,784.11</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$48,784.11				\$48,784.11	 <table><tr><td></td><td></td><td></td><td></td><td>Modified Total:</td><td>\$540.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$540.00</td></tr><tr><td></td><td></td><td></td><td>\$540.00</td></tr></table>					Modified Total:	\$540.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$540.00				\$540.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44481			\$48,784.11																													
			\$48,784.11																													
				Modified Total:	\$540.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																													
05-44640			\$540.00																													
			\$540.00																													
		Total Claims to be Modified: 1 Total Amount as Docketed: \$48,784.11 Total Amount as Modified: \$ 540.00																														

*See Exhibit E for a listing of debtor entities by case number.

Page 1 of 1

**The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

In re Delphi Corporation, et al.

Twenty-Fourth Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit E - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44481	DELPHI CORPORATION
05-44482	ASEC MANUFACTURING GENERAL PARTNERSHIP
05-44507	DELPHI MEDICAL SYSTEMS COLORADO CORPORATION
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44539	SPECIALTY ELECTRONICS, INC.
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44612	DELPHI DIESEL SYSTEMS CORP.
05-44615	DELPHI LLC
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
2088343 ONTARIO LIMITED	4769	Exhibit B - BOOKS AND RECORDS CLAIMS
ACCURATE THREADED FASTENERS INC ATF INC	11413	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
AGFA	8719	Exhibit B - BOOKS AND RECORDS CLAIMS
ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP	12007	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ALCOA EXTRUSIONS INC	12009	Exhibit B - BOOKS AND RECORDS CLAIMS
ALEGRE INC	12193	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
ALLEGRO MICRO SYSTEMS INC	1741	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ALUMAX MILL PRODUCTS INC	12006	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC	7995	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
AMROC INVESTMENTS LLC	8581	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
AMROC INVESTMENTS LLC	8584	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARBON EQUIP CORP RITE HITE CORP	206	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	6637	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	10882	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14280	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS	14281	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS	16749	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ARTHUR ANDERSEN LLP	16748	Exhibit C - UNTIMELY CLAIMS
ASHLAND INCORPORATED	2760	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ASM CAPITAL LP	1699	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BANK OF AMERICA N A	5423	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BEAR STEARNS INVESTMENT PRODUCTS INC	9261	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
BEHR HELLA THERMOCONTROL GMBH	14058	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BEHR HELLA THERMOCONTROL GMBH	15197	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
BREEN COLOR CONCENTRATES INC	14174	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CAPSONIC AUTOMOTIVE INC	16735	Exhibit A - DUPLICATE OR AMENDED CLAIMS
CARRIER CORP	9462	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND	2693	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CF SPECIAL SITUATION FUND I LP	11777	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	10155	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CONTRARIAN FUNDS LLC	15447	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STAR S	10390	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC	9111	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	12672	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CONTRARIAN FUNDS LLC AS TRANSFEREE OF UNITED STARS INDUSTRIES INC	16745	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC	9118	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
DAVALOR MOLD CORPORATION	8980	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
DAY PAK INC EFT	13612	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
DEBRA A SMITH	16063	Exhibit B - BOOKS AND RECORDS CLAIMS
DIRECT SOURCING SOLUTIONS INC	14260	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
E R WAGNER MANUFACTURING CO	10685	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
EATON AEROQUIP DE MEXICO SA DE CV	10971	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
EATON CORPORATION	6809	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
EATON POWER QUALITY CORPORATION	10969	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
EATON YALE LTD	10970	Exhibit B - BOOKS AND RECORDS CLAIMS
EIKENBERRY & ASSOCIATES INC	15141	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
EIS INC	9924	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FAISON OFFICE PRODUCTS LLC	11025	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FAST TEK GROUP LLC	6601	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FEDERAL EXPRESS CORPORATION	15604	Exhibit B - BOOKS AND RECORDS CLAIMS
FEDEX CUSTOM CRITICAL	747	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FEDEX CUSTOM CRITICAL	749	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FEDEX FREIGHT	6934	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	Exhibit A - DUPLICATE OR AMENDED CLAIMS
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC		
AND FIRST INERTIA SWITCH LIMITED	16739	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
FUTABA CORPORATION OF AMERICA	9261	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
GE INFRASTRUCTURE SENSING	10734	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GE PLASTICS	11473	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GE SILICONES	15540	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
GOLDMAN SACHS CREDIT PARTNERS LP	2639	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
GRIFFCO QUALITY SOLUTIONS INC	15229	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
GW PLASTICS INC	68	Exhibit B - BOOKS AND RECORDS CLAIMS
GW PLASTICS INC	69	Exhibit B - BOOKS AND RECORDS CLAIMS
GW PLASTICS INC	70	Exhibit B - BOOKS AND RECORDS CLAIMS
GW PLASTICS INC	72	Exhibit B - BOOKS AND RECORDS CLAIMS
H & L TOOL COMPANY INC	16746	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
HAIN CAPITAL HOLDINGS LLC	675	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
HAIN CAPITAL HOLDINGS LLC	12016	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
HEALTHPLUS OF MICHIGAN INC	13453	Exhibit B - BOOKS AND RECORDS CLAIMS
HTC GLOBAL SERVICES INC	12016	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
HUCK INTERNATIONAL A DELAWARE CORPORATION	12010	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ILLINOIS TOOL WORKS INC	9569	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
INGERSOLL RAND CO AIR SOLUTIONS	1042	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
JDC LOGISTICS INC	4466	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
KUSS CORPORATION	10983	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LATIGO MASTER FUND LTD	14200	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LIFETIME INDUSTRIES INC	1994	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS DBA REVENUE MANAGEMENT	811	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC	2028	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LIQUIDITY SOLUTIONS INC	2036	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LIQUIDITY SOLUTIONS INC	2610	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LIQUIDITY SOLUTIONS INC	2679	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
LONGACRE MASTER FUND LTD	1695	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	2612	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	6593	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	10558	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LONGACRE MASTER FUND LTD	12840	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LONGACRE MASTER FUND LTD	16247	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	16418	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LONGACRE MASTER FUND LTD	16460	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
LONGACRE MASTER FUND LTD AS ASSIGNEE/TRANSFeree OF SHARP ELECTRONICS CORP	6594	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LORD CORPORATION	16307	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
LTX CORPORATION	9680	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MADISON INVESTMENT TRUST SERIES 38	16741	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MADISON INVESTMENT TRUST SERIES 38	16742	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MADISON NICHE OPPORTUNITIES LLC	5734	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
MEDALIST INDUSTRIES INC	9576	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
MEUNIER ELECTRONIC SUPPLY INC	6632	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MITSUI AND CO USA INC	5778	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MOTOR CITY ELECTRIC	13590	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MOTOR CITY ELECTRIC	13592	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
MOTOR CITY ELECTRIC CO	13591	Exhibit B - BOOKS AND RECORDS CLAIMS
N D K AMERICA INC	14200	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
NEWARK ELECTRONICS	7550	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
PARK OHIO PRODUCTS INC	15134	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
PITNEY BOWES INC FASCIMILE DIV	10119	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
PLAINFIELD STAMPING TEXAS INC	12437	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
PLAINFIELD TOOL & ENGINEERING	12441	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
R & L SPRING CO EFT	16740	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SABIC INNOVATIVE PLASTICS US LLC	11310	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SABIC INNOVATIVE PLASTICS US LLC	11473	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SCHRADER BRIDGEPORT INTL INC	11284	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SCOTT SPECIALTY GASES INC	16104	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX	11272	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SMALL PARTS INC	11274	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SPCP GROUP LLC	9880	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC	12006	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC	12007	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	11099	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD	14140	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPECIAL ELECTRIC	9601	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SPRINT NEXTEL CORP	474	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION

Exhibit F - Claimants And Related Claims Subject To Twenty-Fourth Omnibus Claims Objection

Claim Holder	Claim	Exhibit
STAGECOACH CARTAGE	5069	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SUPERIOR PLASTIC INC	12350	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
SUPPLIER INSPECTION SERVICES INC	2426	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TENNESSEE VALLEY AUTHORITY TVA	2187	Exhibit A - DUPLICATE OR AMENDED CLAIMS
TGI DIRECT INC	8927	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TGI DIRECT INC	8929	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TPG CREDIT OPPORTUNITIES FUND LP	9470	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TRICON INDUSTRIES INC	8935	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
TRICON INDUSTRIES INC	8937	Exhibit B - BOOKS AND RECORDS CLAIMS
TRITON INDUSTRIES INC	11229	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
UNISEAL INC	1916	Exhibit D-3 - CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS
UNITED STARS INDUSTRIES INC	16695	Exhibit A - DUPLICATE OR AMENDED CLAIMS
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
UPG DE MEXICO S DE RL DE CV	13546	Exhibit D-2 - MODIFIED CLAIMS ASSERTING RECLAMATION
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16747	Exhibit C - UNTIMELY CLAIMS
VOLLAND ELECTRIC	14660	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION
WRIGHT STATE UNIVERSITY	2906	Exhibit D-1 - CLAIMS SUBJECT TO MODIFICATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

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The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HERewith. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

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¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN

ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2007

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----X

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE OR AMENDED CLAIMS, (B) CLAIMS NOT
REFLECTED ON DEBTORS' BOOKS AND RECORDS (C) UNTIMELY CLAIMS, AND (D)
CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING
RECLAMATION, AND CLAIM SUBJECT TO MODIFICATION THAT IS SUBJECT TO
PRIOR ORDER IDENTIFIED IN TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION

("TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b)

And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected
On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification,
Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To
Prior Order, dated December 21, 2007 (the "Twenty-Fourth Omnibus Claims Objection"),¹ of
Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-
in-possession in the above-captioned cases (collectively, the "Debtors"); and upon the record of
the hearing held on the Twenty-Fourth Omnibus Claims Objection; and after due deliberation
thereon; and good and sufficient cause appearing therefor,

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Fourth Omnibus Claims Objection.

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B, C, D-1, D-2, and D-3 hereto was properly and timely served with a copy of the Twenty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Fourth Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Fourth Omnibus Claims Objection. No other or further notice of the Twenty-Fourth Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Fourth Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Fourth Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Fourth Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claims listed on Exhibit A hereto under the column heading "Claim To Be Expunged" are either duplicates of other Claims filed with this Court or have been amended or superseded by later-filed Claims (the "Duplicate Or Amended Claims").

D. The Claims listed on Exhibit B hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

E. The Claims listed on Exhibit C hereto were untimely filed pursuant to the Bar Date Order (the "Untimely Claims").

F. The Claims listed on Exhibit D-1 hereto (a) state the incorrect amount or are overstated and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

G. The Claims listed on Exhibit D-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtors, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

H. The Claim listed on Exhibit D-3 hereto was modified pursuant to a prior order and states the incorrect amount (the "Claim Subject To Modification That Is Subject To Prior Order").

I. The relief requested in the Twenty-Fourth Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. Each "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. Each Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Books And Records Claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety.

3. Each Untimely Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

4. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

5. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit D-2 shall be entitled to (a) recover for any

Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit D-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

6. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit D-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit D-3 hereto shall not be entitled to (a) recover for the Claim Subject To Modification That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit D-3 hereto, subject to the Debtors' right to further object to the Claim Subject To Modification That Is Subject To Prior Order. The Claim Subject To Modification That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

7. For clarity, Exhibit E hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits D-1, D-2, and D-3, and Exhibit F sets forth each of the Claims referenced on Exhibits A, B, C, D-1, D-2,

and D-3 in alphabetical order by claimant and cross-references each such Claim by proof of claim number and basis of objection.

8. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Fourth Omnibus Claims Objection.

9. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

10. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

11. Each of the objections by the Debtors to each Claim addressed in the Twenty-Fourth Omnibus Claims Objection and attached hereto as Exhibits A, B, C, D-1, D-2, and D-3 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Fourth Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

12. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

13. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Fourth Omnibus Claims Objection.

Dated: New York, New York
January __, 2008

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Capsonic Automotive Inc	460 S Second St Elgin, IL 60123	10/25/2007	16735	\$778,532.62	Duplicate Or Amended Claims	Disallow and Expunge	8373
First Technology Holdings Inc and Affiliates and Subsidiaries	John D Hertzberg 30150 Telegraph Rd Ste 444 Bingham Farms, MI 48025	1/26/2006	1672	\$633,258.00	Duplicate Or Amended Claims	Disallow and Expunge	16739
Tennessee Valley Authority TVA	Harriet A Cooper Assistant General Counsel 400 W Summit Hill Dr Knoxville, TN 37902-1401	3/6/2006	2187	\$1,268,394.16	Duplicate Or Amended Claims	Disallow and Expunge	1695
United Stars Industries Inc	Sean T Scott Mayer Brown Rowe & Maw 190 S LaSalle St Chicago, IL 60603-3441	10/24/2005	16695	\$13,238.61	Duplicate Or Amended Claims	Disallow and Expunge	16745

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
2088343 Ontario Limited	2125 Wyecroft Rd Oakville, ON L6L 5L7 Canada	5/4/2006	4769	\$297,095.72	Books And Records Claims	Disallow and Expunge	
2088343 Ontario Limited	Carson Fischer PLC Attn Robert A Weisberg Christopher A Grosman 4111 Andover Rd W 2nd Fl Bloomfield Hills, MI 48302	5/4/2006	4769	\$297,095.72	Books And Records Claims	Disallow and Expunge	
AGFA	AGFA Gevaurt Gmbh 200 Ballardvale St Wilmington, MA 01887	6/28/2006	8719	\$90,518.74	Books And Records Claims	Disallow and Expunge	
Alcoa Extrusions Inc	Paul Kopritich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12009	\$77,872.57	Books And Records Claims	Disallow and Expunge	
Debra A Smith	1116 Bay Hill Dr Gibsonia, PA 15044	8/9/2006	16063	\$1,157.52	Books And Records Claims	Disallow and Expunge	
Eaton Yale Ltd	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/2006	10970	\$14,019.41	Books And Records Claims	Disallow and Expunge	
Federal Express Corporation	Charles J Filardi Jr Esq Filardi Law Offices LLC 65 Trumbull St 2nd Fl New Haven, CT 06510	7/31/2006	15604	\$1,000.00	Books And Records Claims	Disallow and Expunge	
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/21/2005	68	\$179,190.75	Books And Records Claims	Disallow and Expunge	
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/21/2005	69	\$75,093.37	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/21/2005	70	\$276,013.27	Books And Records Claims	Disallow and Expunge	
GW Plastics Inc	J Eric Charlton Hiscock & Barclay LLP Financial Plaza 221 S Warren St Syracuse, NY 13202	10/22/2005	72	\$107,785.70	Books And Records Claims	Disallow and Expunge	
HealthPlus of Michigan Inc	Attn Dan Champney Esq 2050 S Linden Rd Flint, MI 48532	7/31/2006	13453	\$0.00	Books And Records Claims	Disallow and Expunge	
Motor City Electric Co	9440 Grinnell St Detroit, MI 48213-1151	7/31/2006	13591	\$10,487.41	Books And Records Claims	Disallow and Expunge	
Tricon Industries Inc	c o Alex Pirogovsky Ungaretti & Harris LLP 3500 Three First National Plz Chicago, IL 60602	7/5/2006	8937	\$644,677.01	Books And Records Claims	Disallow and Expunge	

1	2	3	4	5	6	7	8
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Treatment of Claim	Surviving Claim Number
Arthur Andersen LLP	PO Box 390 St Charles, IL 60174	10/15/2007	16748	\$29,559.00	Untimely Claims	Disallow and Expunge	
US Equal Employment Opportunity Commission	Anthony J Celebrezze Building 1240 E Ninth St Ste 3001 Cleveland, OH 44199	11/14/2007	16747	\$30,000.00	Untimely Claims	Disallow and Expunge	
US Equal Employment Opportunity Commission	Donna L Williams Alexander Anthony J Celebrezze Office Bldg 1240 E Ninth St Ste 3001 Cleveland, OH 44199	11/14/2007	16747	\$30,000.00	Untimely Claims	Disallow and Expunge	

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number
3	4	5	6	7	8

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

[Claimant Name]
[Address 1]
[Address 2] [Address 3]
[City], [State] [Zip]
[Country]

Dated: New York, New York
December 21, 2007

EXHIBIT G

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
-----X	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy

Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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- and -

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
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Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
Kayalyn A. Marafioti (KM 9632)
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Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

Lawrence Abramczyk
Marc Abrams
Ronald Barliant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
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- and -

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

By: _____
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

Delphi Corporation

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Alcoa Automotive Castings a Michigan Partnership	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12007	\$752,684.74	Claims Subject To Modification	05-44640	\$8,967.88	General Unsecured
Allegro Micro Systems Inc	Irene Beaulac 115 Northeast Cutoff Worcester, MA 01615	2/1/2006	1741	\$1,669,714.54	Claims Subject To Modification	05-44640	\$1,410,167.30	General Unsecured
Alumax Mill Products Inc	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12006	\$713,498.23	Claims Subject To Modification	05-44640	\$17,288.98	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/2006	8581	\$550,087.00	Claims Subject To Modification	05-44640	\$470,871.00	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/26/2006	8584	\$76,448.98	Claims Subject To Modification	05-44640	\$75,549.82	General Unsecured
Arbon Equip Corp Rite Hite Corp	8900 N Arbor Dr Milwaukee, WI 53223	10/31/2005	206	\$27,371.53	Claims Subject To Modification	05-44640	\$13,065.09	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	5/23/2006	6637	\$13,487.61	Claims Subject To Modification	05-44640	\$12,967.93	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/25/2006	10882	\$76,784.27	Claims Subject To Modification	05-44640	\$76,784.27	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/2006	14280	\$13,930.66	Claims Subject To Modification	05-44640	\$12,484.64	General Unsecured
Argo Partners	Argo Partners 12 W 37th St 9th Fl New York, NY 10018	7/31/2006	14281	\$40,160.57	Claims Subject To Modification	05-44640	\$40,160.57	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/23/2006	6637	\$13,487.61	Claims Subject To Modification	05-44640	\$12,967.93	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/25/2006	10882	\$76,784.27	Claims Subject To Modification	05-44640	\$76,784.27	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/2006	14280	\$13,930.66	Claims Subject To Modification	05-44640	\$12,484.64	General Unsecured
Argo Partners	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/2006	14281	\$40,160.57	Claims Subject To Modification	05-44640	\$40,160.57	General Unsecured
Argo Partners as assignee of Kemper Products	Argo Partners 12 West 37th St 9th fl New York, NY 10018	11/9/2007	16749	\$15,197.55	Claims Subject To Modification	05-44507	\$14,600.67	General Unsecured
ASM Capital LP	ASM Capital LP 7600 Jericho Turnpike Ste 302 Woodbury, NY 11797	1/30/2006	1699	\$117,572.06	Claims Subject To Modification	05-44640	\$117,438.86	General Unsecured
ASM Capital LP	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/30/2006	1699	\$117,572.06	Claims Subject To Modification	05-44640	\$117,438.86	General Unsecured
Bank of America N A	Attn Clare Pierce 40 W 57th St New York, NY 10019	5/10/2006	5423	\$645,056.53	Claims Subject To Modification	05-44640	\$412,536.60	General Unsecured
Behr Hella Thermocontrol Gmbh	Behr Hella Hansastr 40 Lippstadt, 59557 Germany	7/31/2006	14058	\$34,109.64	Claims Subject To Modification	05-44640	\$12,336.64	General Unsecured
Behr Hella Thermocontrol Gmbh	Hansastraße 40 Lippstadt, 59557 Germany	7/31/2006	15197	\$141,105.88	Claims Subject To Modification	05-44640	\$62,299.54	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Carrier Corp	Attn Joyce Kuppel PO Box 4808 Bldg TR S Syracuse, NY 13221	7/13/2006	9462	\$14,995.98	Claims Subject To Modification	05-44640	\$4,311.33	General Unsecured
Ceramtec North America & Sierra Liquidity Fund	Sierra Liquidity Fund 2699 White Rd Ste 255 Irvine, CA 92614	4/19/2006	2693	\$245,952.74	Claims Subject To Modification	05-44640	\$232,341.07	General Unsecured
CF Special Situation Fund I LP	Attn Stuart A Laven Jr Benesch Friedlander Coplan & Aronoff LLP 2300 BP Tower 200 Public Square Cleveland, OH 44114-2378	7/27/2006	11777	\$516,441.65	Claims Subject To Modification	05-44640	\$194,475.66	General Unsecured
Contrarian Funds LLC	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/31/2006	15447	\$104,135.00	Claims Subject To Modification	05-44640	\$87,932.64	General Unsecured
Contrarian Funds LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/31/2006	15447	\$104,135.00	Claims Subject To Modification	05-44640	\$87,932.64	General Unsecured
Contrarian Funds LLC as assignee of Aramark Uniform & Career Apparel Inc dba Aramark Uniform Services and Aramark c o Star S	Attn Alpa Jimenez 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/24/2006	10390	\$367,359.35	Claims Subject To Modification	05-44640	\$246,837.18	General Unsecured
Contrarian Funds LLC as assignee of Aramark Uniform & Career Apparel Inc dba Aramark Uniform Services and Aramark c o Star S	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/2006	10390	\$367,359.35	Claims Subject To Modification	05-44640	\$246,837.18	General Unsecured
Contrarian Funds LLC as Assignee of Hydro Aluminum North America Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, CT 06830	7/7/2006	9111	\$603,421.56	Claims Subject To Modification	05-44640	\$533,760.05	General Unsecured
Contrarian Funds LLC as Assignee of Hydro Aluminum North America Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/7/2006	9111	\$603,421.56	Claims Subject To Modification	05-44640	\$533,760.05	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
CSI Leasing Inc fka Computer Sales International Inc	Attn Jeffrey L Rousseau 9990 Olive Street Road Ste 101 St Louis, MO 63141	7/7/2006	9118	\$37,197.78	Claims Subject To Modification	05-44640	\$35,948.33	General Unsecured
Davalor Mold Corporation	46480 Continental Dr Chesterfield, MI 48047	7/5/2006	8980	\$65,898.50	Claims Subject To Modification	05-44640	\$61,898.50	General Unsecured
Day Pak Inc Eft	PO Box 363 Dayton, OH 45409	7/31/2006	13612	\$31,393.49	Claims Subject To Modification	05-44640	\$28,110.23	General Unsecured
E R Wagner Manufacturing Co	Lock Box 53100 Milwaukee, WI 53288	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
E R Wagner Manufacturing Co	E R Wagner Manufacturing Co 4611 N 32nd St Milwaukee, WI 53209	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
E R Wagner Manufacturing Co	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
E R Wagner Manufacturing Co	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/26/2006	10685	\$11,400.00	Claims Subject To Modification	05-44640	\$10,944.00	General Unsecured
Eaton Power Quality Corporation	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/2006	10969	\$6,996.16	Claims Subject To Modification	05-44640	\$6,996.16	General Unsecured
EIS Inc	Kimberly J Robinson Barack Ferrazzano Kirschbaum & Nagelberg LLP 200 W Madison St Ste 3900 Chicago, IL 60606	7/19/2006	9924	\$11,820.81	Claims Subject To Modification	05-44640	\$11,820.81	General Unsecured
Faison Office Products LLC	Attn Dan Morton 3251 Revere St Ste 200 Aurora, CO 80011	7/26/2006	11025	\$177,519.59	Claims Subject To Modification	05-44640	\$110,914.53	General Unsecured
Fast Tek Group Llc	9850 E 30th St Indianapolis, IN 46229	5/22/2006	6601	\$50,414.05	Claims Subject To Modification	05-44640	\$48,289.85	General Unsecured

Delphi Corporation

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
FedEx Custom Critical	c o RMS Bankruptcy Recovery Services PO Box 5126 Timonium, MD 21094	11/21/2005	747	\$1,941.46	Claims Subject To Modification	05-44640	\$1,941.46	General Unsecured
FedEx Custom Critical	c o RMS Bankruptcy Recovery Services PO Box 5126 Timonium, MD 21094	11/21/2005	749	\$67,998.47	Claims Subject To Modification	05-44640	\$67,998.47	General Unsecured
GE Consumer & Industrial f k a GE Supply	Michael B Bach Esq 11256 Cornell Park Dr Ste 500 Cincinnati, OH 45242	7/21/2006	10199	\$341,525.93	Claims Subject To Modification	05-44640	\$287,000.00	General Unsecured
Griffco Quality Solutions Inc	12300 Old Tesson Rd Ste 400a Saint Louis, MO 63128	7/31/2006	15229	\$21,267.84	Claims Subject To Modification	05-44640	\$18,798.22	General Unsecured
H & L Tool Company Inc	32701 Dequindre Rd Madison Heights, MI 48071	11/13/2007	16746	\$41,723.84	Claims Subject To Modification	05-44640	\$34,379.19	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	7/28/2006	12016	\$331,469.00	Claims Subject To Modification	05-44640	\$316,917.71	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/2006	12016	\$331,469.00	Claims Subject To Modification	05-44640	\$316,917.71	General Unsecured
Htc Global Services Inc	3270 W Big Beaver Rd Troy, MI 48084	7/28/2006	12016	\$331,469.00	Claims Subject To Modification	05-44640	\$0.00	General Unsecured
Huck International A Delaware Corporation	Paul Kopatich Alcoa 8550 W Bryn Mawr Ave 10th Fl Chicago, IL 60631	7/28/2006	12010	\$36,850.32	Claims Subject To Modification	05-44640	\$27,527.41	General Unsecured
Ingersoll Rand Co Air Solutions	Ingersoll Rand Air Solutions 800 D Beaty St Davidson, NC 28036	12/5/2005	1042	\$41,516.60	Claims Subject To Modification	05-44640	\$25,789.42	General Unsecured
ITW Shakeproof Industrial Products	ITW Shakeproof 2550 S 27th Ave Broadview, IL 60155	1/27/2006	1688	\$65,530.04	Claims Subject To Modification	05-44640	\$34,119.63	General Unsecured

Delphi Corporation

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Jdc Logistics Inc	9809 S Franklin Dr Franklin, WI 53132	5/2/2006	4466	\$42,445.10	Claims Subject To Modification	05-44640	\$41,835.10	General Unsecured
Kuss Corporation	Jill L Murch Foley & Lardner LLP 321 N Clark St Ste 2800 Chicago, IL 60610	7/26/2006	10983	\$702,263.09	Claims Subject To Modification	05-44640	\$302,218.95	General Unsecured
Kuss Corporation	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/26/2006	10983	\$702,263.09	Claims Subject To Modification	05-44640	\$302,218.95	General Unsecured
Kuss Corporation	Foley & Lardner LLP Lori V Vaughan 90 Park Ave New York, NY 10016	7/26/2006	10983	\$702,263.09	Claims Subject To Modification	05-44640	\$302,218.95	General Unsecured
Lifetime Industries Inc	David J Harris Burch Porter & Johnson PLLC 130 N Court Ave Memphis, TN 38103	2/14/2006	1994	\$35,738.64	Claims Subject To Modification	05-44640	\$15,358.44	General Unsecured
Liquidity Solutions Inc	Dbc Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	11/22/2005	811	\$239,472.32	Claims Subject To Modification	05-44640	\$179,513.53	General Unsecured
Liquidity Solutions Inc	Dbc Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/11/2006	2610	\$178,955.76	Claims Subject To Modification	05-44640	\$21,275.60	General Unsecured
Liquidity Solutions Inc	Dbc Revenue Management One University Plaza Ste 312 Hackensack, NJ 07601	4/18/2006	2679	\$128,067.32	Claims Subject To Modification	05-44640	\$120,574.55	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	1/30/2006	1695	\$1,268,394.16	Claims Subject To Modification	05-44640	\$1,264,485.98	Secured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	4/11/2006	2612	\$504,876.99	Claims Subject To Modification	05-44640	\$446,271.20	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/2006	6593	\$10,593.33	Claims Subject To Modification	05-44640	\$10,593.33	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	5/22/2006	6594	\$103,809.40	Claims Subject To Modification	05-44640	\$89,177.14	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	8/18/2006	16247	\$579,130.61	Claims Subject To Modification	05-44640	\$567,576.33	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	11/17/2006	16418	\$107,272.55	Claims Subject To Modification	05-44640	\$45,326.40	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	1/30/2006	1695	\$1,268,394.16	Claims Subject To Modification	05-44640	\$1,264,485.98	Secured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	4/11/2006	2612	\$504,876.99	Claims Subject To Modification	05-44640	\$446,271.20	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/22/2006	6593	\$10,593.33	Claims Subject To Modification	05-44640	\$10,593.33	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	5/22/2006	6594	\$103,809.40	Claims Subject To Modification	05-44640	\$89,177.14	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	8/18/2006	16247	\$579,130.61	Claims Subject To Modification	05-44640	\$567,576.33	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/17/2006	16418	\$107,272.55	Claims Subject To Modification	05-44640	\$45,326.40	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Floor New York, NY 10019	5/22/2006	6594	\$103,809.40	Claims Subject To Modification	05-44640	\$89,177.14	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	1/30/2006	1695	\$1,268,394.16	Claims Subject To Modification	05-44640	\$1,264,485.98	Secured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	4/11/2006	2612	\$504,876.99	Claims Subject To Modification	05-44640	\$446,271.20	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	5/22/2006	6593	\$10,593.33	Claims Subject To Modification	05-44640	\$10,593.33	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	8/18/2006	16247	\$579,130.61	Claims Subject To Modification	05-44640	\$567,576.33	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	11/17/2006	16418	\$107,272.55	Claims Subject To Modification	05-44640	\$45,326.40	General Unsecured
Lord Corporation	Lisa Watt 2000 W Grandview Blvd Erie, PA 16514	9/12/2006	16307	\$362,371.05	Claims Subject To Modification	05-44640	\$331,047.89	General Unsecured

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
LTX Corporation	Attn Legal Counsel 825 University Ave Norwood, MA 02062	7/17/2006	9680	\$261,479.00	Claims Subject To Modification	05-44640	\$231,439.00	General Unsecured
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	11/9/2007	16741	\$10,576.32	Claims Subject To Modification	05-44640	\$10,576.32	General Unsecured
Madison Investment Trust Series 38	6310 Lamar Ave Ste 120 Overland Park, KS 66202	11/9/2007	16742	\$54,140.04	Claims Subject To Modification	05-44640	\$48,846.35	General Unsecured
Madison Niche Opportunities LLC	Madison Niche Opportunities LLC 6310 Lamar Ave Ste 120 Overland Park, KS 66202	5/12/2006	5734	\$5,967.84	Claims Subject To Modification	05-44640	\$4,427.84	General Unsecured
Meunier Electronic Supply Inc	3409 E Washington St Indianapolis, IN 46201	5/23/2006	6632	\$35,369.12	Claims Subject To Modification	05-44640	\$28,710.20	General Unsecured
Mitsui and Co Usa Inc	Attn Sam Danzis Esq 200 Park Ave New York, NY 10166	5/12/2006	5778	\$14,196.24	Claims Subject To Modification	05-44640	\$14,196.24	General Unsecured
Motor City Electric	Noel Norales 9440 Grinnell Detroit, MI 48213-1151	7/31/2006	13590	\$62,435.12	Claims Subject To Modification	05-44640	\$12,842.07	General Unsecured
Motor City Electric	Noel Norales 9440 Grinnell Detroit, MI 48213-1151	7/31/2006	13592	\$1,901.51	Claims Subject To Modification	05-44640	\$993.92	General Unsecured
Pitney Bowes Inc Fascimile Div	PO Box 856037 Louisville, KY 40285-6037	7/21/2006	10119	\$191,003.63	Claims Subject To Modification	05-44640	\$55,280.37	General Unsecured
Plainfield Stamping Texas Inc	PO Box 265 Plainfield, IL 60544	7/28/2006	12437	\$7,092.91	Claims Subject To Modification	05-44640	\$7,092.91	General Unsecured
Plainfield Tool & Engineering	Plainfield Stamping Illinois 24035 Riverwalk Ct Plainfield, IL 60544-8145	7/28/2006	12441	\$48,770.59	Claims Subject To Modification	05-44640	\$1,727.84	General Unsecured
R & L Spring Co Eft	1097 Geneva Pkwy Remit Updt 7 99 Letter Lake Geneva, WI 53147	11/6/2007	16740	\$16,532.05	Claims Subject To Modification	05-44640	\$15,282.00	General Unsecured

Delphi Corporation

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Schrader Bridgeport Intl Inc	Altavista Epd PO Box 102133 Atlanta, GA 30368-2133	7/27/2006	11284	\$114,112.12	Claims Subject To Modification	05-44640	\$3,886.35	General Unsecured
Scott Specialty Gases Inc	6141 Easton Rd Plumsteadville, PA 18949	8/9/2006	16104	\$12,730.27	Claims Subject To Modification	05-44640	\$4,547.40	General Unsecured
Small Parts De Mexico S De RL CV Juarez MX	PO Box 7002 Logansport, IN 46947	7/27/2006	11272	\$64,795.10	Claims Subject To Modification	05-44640	\$62,213.04	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Irene Wu 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/19/2006	9880	\$2,897,316.33	Claims Subject To Modification	05-44640	\$2,553,527.50	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/2006	12006	\$713,498.23	Claims Subject To Modification	05-44640	\$329,238.02	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/28/2006	12007	\$752,684.74	Claims Subject To Modification	05-44640	\$268,346.36	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Attn Brian Jarman 2 Greenwich Plz 1st Fl Greenwich, CT 06830	7/19/2006	9880	\$2,897,316.33	Claims Subject To Modification	05-44640	\$2,553,527.50	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/19/2006	9880	\$2,897,316.33	Claims Subject To Modification	05-44640	\$2,553,527.50	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/2006	12006	\$713,498.23	Claims Subject To Modification	05-44640	\$329,238.02	General Unsecured

Delphi Corporation

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund Ltd	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/28/2006	12007	\$752,684.74	Claims Subject To Modification	05-44640	\$268,346.36	General Unsecured
Special Electric	Special Electric 2121 S 116th St West Allis, WI 53227	7/17/2006	9601	\$25,211.74	Claims Subject To Modification	05-44640	\$25,211.74	General Unsecured
Sprint Nextel Corp	Attn Bankruptcy Nextel Communications Inc PO Box 172408 Denver, CO 80217-2408	11/10/2005	474	\$319,224.11	Claims Subject To Modification	05-44481	\$182,628.93	General Unsecured
Superior Plastic Inc	Superior Plastic inc 200 E Big Beaver Rd Suite 112 Troy, MI 48083	7/28/2006	12350	\$65,511.81	Claims Subject To Modification	05-44640	\$62,986.06	General Unsecured
Supplier Inspection Services Inc	2941 S Gettysburg Ave Dayton, OH 45418	3/27/2006	2426	\$103,832.09	Claims Subject To Modification	05-44640	\$98,138.09	General Unsecured
Tgi Direct Inc	5365 Hill 23 Dr Flint, MI 48507-390	7/5/2006	8927	\$10,119.17	Claims Subject To Modification	05-44481	\$6,227.10	General Unsecured
Tgi Direct Inc	5365 Hill 23 Dr Flint, MI 48507	7/5/2006	8929	\$68,364.68	Claims Subject To Modification	05-44640	\$45,159.62	General Unsecured
TPG Credit Opportunities Fund LP	Attn Shelley Hartman c o TPG Credit Management LP 4600 Wells Fargo Ctr 90 S Seventh St Minneapolis, MN 55402	7/13/2006	9470	\$1,347,828.94	Claims Subject To Modification	05-44640	\$1,244,861.71	General Unsecured
Tricon Industries Inc	c o Alex Pirogovsky Ungaretti & Harris LLP 3500 Three First National Plz Chicago, IL 60602	7/5/2006	8935	\$71,548.68	Claims Subject To Modification	05-44640	\$18,166.21	General Unsecured
Triton Industries Inc	135 S Lasalle St Dept 4492 Chicago, IL 60674-4492	7/26/2006	11229	\$78,757.21	Claims Subject To Modification	05-44640	\$46,587.40	General Unsecured

Delphi Corporation

Twenty-Fourth Omnibus Claims Objection

Exhibit D-1 (single) Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Universal Tool and Engineering Company Inc	Michael K McCrory Barnes & Thornburg LLP 11 S Meridian St Indianapolis, IN 46204	3/3/2006	2174	\$234,500.00	Claims Subject To Modification	05-44640	\$234,499.00	General Unsecured
Volland Electric	75 Innsbruck Dr Cheektowaga, NY 14227	7/31/2006	14660	\$52,448.27	Claims Subject To Modification	05-44640	\$25,901.84	General Unsecured
Wright State University	Attn Gwen M Mattison General Counsel 356 University Hall Dayton, OH 45435	4/27/2006	2906	\$126,323.97	Claims Subject To Modification	05-44640	\$82,394.31	General Unsecured

Delphi Corporation

Twenty-Fourth Omnibus Claims Objection

Exhibit D-3 Service List

1	2	3	4	5	6	7	8	9
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature
Uniseal Inc	Attn Stacy Baumberger PO Box 6288 Evansville, IN 47719	2/8/2006	1916	\$48,784.11	Claim Subject To Modification That Is Subject To Prior Order	05-44640	\$540.00	General Unsecured

EXHIBIT I

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT J

Delphi Corporation
Twenty-Fourth Omnibus Claims Objection
Exhibit D-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Accurate Threaded Fasteners Inc ATF Inc	Pia N Thompson Sachnoff & Weaver Ltd 10 S Wacker Dr Chicago, IL 60606-7507	7/27/2006	11413	\$617,679.20	Modified Claims Asserting Reclamation	05-44640	\$71,376.60	Priority	05-44640	\$478,623.40	General Unsecured
Alegre Inc	Lilly Phillips President 3103 W Tech Rd Miamisburg, OH 45342	7/28/2006	12193	\$2,382,040.18	Modified Claims Asserting Reclamation	05-44640	\$20,154.39	Priority	05-44640	\$331,809.23	General Unsecured
Amroc Investments LLC	Attn David S Leinwand Esq 535 Madison Ave 15th Fl New York, NY 10022	6/14/2006	7995	\$896,187.82	Modified Claims Asserting Reclamation	05-44640	\$86,216.72	Priority	05-44640	\$767,073.90	General Unsecured
Bear Stearns Investment Products Inc	Attn Laura L Torrado 383 Madison Ave New York, NY 10179	7/11/2006	9261	\$4,251,232.51	Modified Claims Asserting Reclamation	05-44640	\$197,369.77	Priority	05-44640	\$3,833,125.96	General Unsecured
Breen Color Concentrates Inc	Mark Conlan Esq Gibbons PC One Gateway Ctr Newark, NJ 07102-5310	7/31/2006	14174	\$11,505.71	Modified Claims Asserting Reclamation	05-44640	\$5,107.39	Priority	05-44640	\$6,398.32	General Unsecured
Commodity Mgmt Svcs Gbs Printed Prods & Sys	PO Box 2340 North Canton, OH 44720-0340	7/21/2006	10155	\$266,081.47	Modified Claims Asserting Reclamation	05-44640	\$511.95	Priority	05-44640	\$94,368.15	General Unsecured
Contrarian Funds LLC as assignee of Stoneridge Inc for itself and et al	Contrarian Funds LLC Attn Alpa Jimenez 411 West Putnam Ave Ste 225 Greenwich, CT 06830	7/28/2006	12672	\$1,613,757.04	Modified Claims Asserting Reclamation	05-44640	\$12,103.66	Priority	05-44640	\$1,497,306.18	General Unsecured
Contrarian Funds LLC as assignee of Stoneridge Inc for itself and et al	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/2006	12672	\$1,613,757.04	Modified Claims Asserting Reclamation	05-44640	\$12,103.66	Priority	05-44640	\$1,497,306.18	General Unsecured
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Attn Alpa Jimenez Contrarian Funds LLC 411 W Putnam Ave Ste 225 Greenwich, Ct 06830	11/13/2007	16745	\$13,238.61	Modified Claims Asserting Reclamation	05-44640	\$11,853.70	Priority			
Contrarian Funds LLC as Transferee of United Stars Industries Inc	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/13/2007	16745	\$13,238.61	Modified Claims Asserting Reclamation	05-44640	\$11,853.70	Priority			
Eaton Corporation	co Liquidity Solutions Inc DBA Revenue Management 1 University Plaza No 312 Hackensack, NJ 07601	5/25/2006	6809	\$740,224.29	Modified Claims Asserting Reclamation	05-44640	\$107,257.28	Priority	05-44640	\$415,520.72	General Unsecured
Eikenberry & Associates Inc	PO Box 2676 Kokomo, IN 46904-2676	7/31/2006	15141	\$438,605.19	Modified Claims Asserting Reclamation	05-44640	\$1,530.60	Priority	05-44640	\$43,714.73	General Unsecured
Eikenberry & Associates Inc	Bose McKinney & Evans Llp Jeannette Eisan Hinshaw 135 N Pennsylvania St Ste 2700 Indianapolis, IN 46204	7/31/2006	15141	\$438,605.19	Modified Claims Asserting Reclamation	05-44640	\$1,530.60	Priority	05-44640	\$43,714.73	General Unsecured

Delphi Corporation
Twenty-Fourth Omnibus Claims Objection
Exhibit D-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	THOMAS SKIBINSKI CONTROL DEVICES INC AND FIRST INERTIA SWITCH C O SENSATA TECHNOLOGIES INC 529 PLEASANT ST MS B 1 ATTLEBORO, MA 02703	11/6/2007	16739	\$633,258.00	Modified Claims Asserting Reclamation	05-44640	\$23,525.65	Priority	05-44640	\$542,728.99	General Unsecured
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	RICHARD C PEDONE NIXON PEABODY LLP 100 SUMMER ST BOSTON, MA 02110	11/6/2007	16739	\$633,258.00	Modified Claims Asserting Reclamation	05-44640	\$23,525.65	Priority	05-44640	\$542,728.99	General Unsecured
Futaba Corporation Of America	711 E State Pky Schaumburg, IL 60173	7/11/2006	9261	\$4,251,232.51	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$0.00	General Unsecured
Futaba Corporation Of America	Burr & Forman LLP Michael Leo Hall 420 N 20th St Ste 3100 Birmingham, AL 35203	7/11/2006	9261	\$4,251,232.51	Modified Claims Asserting Reclamation	05-44640	\$0.00	Priority	05-44640	\$0.00	General Unsecured
GE Infrastructure Sensing	Attn Val Venable c o GE Plastics 9930 Kincey Ave Huntersville, NC 28078	7/25/2006	10734	\$755,003.52	Modified Claims Asserting Reclamation	05-44640	\$42,903.31	Priority	05-44640	\$703,841.80	General Unsecured
GE Silicones	Attn Val Venable c o GE Plastics 9930 Kincey Ave Huntersville, NC 28078	7/31/2006	15540	\$651,800.43	Modified Claims Asserting Reclamation	05-44640	\$37,338.82	Priority	05-44640	\$487,687.47	General Unsecured
Hain Capital Holdings LLC	Attn Ganna Liberchuk 301 Rte 17 6th Fl Rutherford, NJ 07070	11/18/2005	675	\$544,824.79	Modified Claims Asserting Reclamation	05-44640	\$941.46	Priority	05-44640	\$485,086.49	General Unsecured
Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	11/18/2005	675	\$544,824.79	Modified Claims Asserting Reclamation	05-44640	\$941.46	Priority	05-44640	\$485,086.49	General Unsecured
Illinois Tool Works Inc	Itw Deltar Tekfast 21555 S Harlem Ave Frankfort, IL 60423	7/17/2006	9569	\$72,359.10	Modified Claims Asserting Reclamation	05-44640	\$9,319.21	Priority	05-44640	\$53,293.56	General Unsecured
Latigo Master Fund Ltd	Attn Paul Malek 590 Madison Ave 9th Fl New York, NY 10022	7/24/2006	14200	\$1,444,823.68	Modified Claims Asserting Reclamation	05-44640	\$1,297,786.54	General Unsecured			
Liquidity Solutions Inc	Db a Defined Benefit One University Plaza Ste 312 Hackensack, NJ 07601	2/15/2006	2028	\$41,742.27	Modified Claims Asserting Reclamation	05-44640	\$4,000.00	Priority	05-44640	\$29,441.59	General Unsecured
Liquidity Solutions Inc	Db a Defined Benefit One University Plaza Ste 312 Hackensack, NJ 07601	2/15/2006	2036	\$1,288,259.67	Modified Claims Asserting Reclamation	05-44640	\$111,882.90	Priority	05-44640	\$813,501.76	General Unsecured

Delphi Corporation
Twenty-Fourth Omnibus Claims Objection
Exhibit D-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/24/2006	10558	\$620,518.73	Modified Claims Asserting Reclamation	05-44640	\$20,647.07	Priority	05-44640	\$583,392.77	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/24/2006	10558	\$620,518.73	Modified Claims Asserting Reclamation	05-44640	\$20,647.07	Priority	05-44640	\$583,392.77	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/24/2006	10558	\$620,518.73	Modified Claims Asserting Reclamation	05-44640	\$20,647.07	Priority	05-44640	\$583,392.77	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	7/28/2006	12840	\$662,721.49	Modified Claims Asserting Reclamation	05-44640	\$37,650.77	Priority	05-44640	\$507,964.76	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	7/28/2006	12840	\$662,721.49	Modified Claims Asserting Reclamation	05-44640	\$37,650.77	Priority	05-44640	\$507,964.76	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	7/28/2006	12840	\$662,721.49	Modified Claims Asserting Reclamation	05-44640	\$37,650.77	Priority	05-44640	\$507,964.76	General Unsecured
Longacre Master Fund Ltd	Vladimir Jelisavcic 810 Seventh Ave 22nd Fl New York, NY 10019	12/19/2006	16460	\$83,839.32	Modified Claims Asserting Reclamation	05-44640	\$60,000.00	Priority	05-44640	\$880.00	General Unsecured
Longacre Master Fund Ltd	Kasowitz Benson Torres & Friedman LLP David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman 1633 Broadway 22nd Fl New York, NY 10019	12/19/2006	16460	\$83,839.32	Modified Claims Asserting Reclamation	05-44640	\$60,000.00	Priority	05-44640	\$880.00	General Unsecured
Longacre Master Fund Ltd	Goodwin Procter LLP Allan S Brilliant Emanuel C Grillo Brian W Harvey 599 Lexington Ave New York, NY 10022	12/19/2006	16460	\$83,839.32	Modified Claims Asserting Reclamation	05-44640	\$60,000.00	Priority	05-44640	\$880.00	General Unsecured
Marian Inc fka Marian Rubber Products	Wayne Rinker Marian Inc 1011 E St Clair St Indianapolis, IN 46202	7/27/2006	11453	\$236,298.73	Modified Claims Asserting Reclamation	05-44640	\$25,605.91	Priority	05-44640	\$207,878.98	General Unsecured
Medalist Industries Inc	Medalist Indl Fastener Div 2700 York Rd Elk Grove Village, IL 60007	7/17/2006	9576	\$64,897.96	Modified Claims Asserting Reclamation	05-44640	\$33,896.44	Priority	05-44640	\$14,052.10	General Unsecured

Delphi Corporation
 Twenty-Fourth Omnibus Claims Objection
 Exhibit D-2 (single) Service List

1	2	3	4	5	6	7	8	9	10	11	12
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2
N D K America Inc	c o Masuda Funai Eifert & Mitchell Ltd 203 N LaSalle St Ste 2500 Chicago, IL 60601-1262	7/24/2006	14200	\$1,444,823.68	Modified Claims Asserting Reclamation	05-44640	\$145,267.57	Priority			
Park Ohio Products Inc	7000 Denison Ave Cleveland, OH 44102	7/31/2006	15134	\$355,290.19	Modified Claims Asserting Reclamation	05-44640	\$45,060.80	Priority	05-44640	\$154,342.18	General Unsecured
SABIC Innovative Plastics US LLC	Attn Val Venable 9930 Kinsey Ave Huntersville, NC 28078	7/27/2006	11310	\$1,206,987.71	Modified Claims Asserting Reclamation	05-44640	\$43,573.28	Priority	05-44640	\$686,659.92	General Unsecured
SABIC Innovative Plastics US LLC	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/2006	11310	\$1,206,987.71	Modified Claims Asserting Reclamation	05-44640	\$43,573.28	Priority	05-44640	\$686,659.92	General Unsecured
Small Parts Inc	PO Box 7002 Logansport, IN 46947	7/27/2006	11274	\$176,158.38	Modified Claims Asserting Reclamation	05-44640	\$32,169.54	Priority	05-44640	\$26,707.43	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plz 1st Fl Greenwich, CT 06830	7/26/2006	11099	\$173,734.07	Modified Claims Asserting Reclamation	05-44640	\$10,000.00	Priority	05-44640	\$34,511.79	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druehl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/26/2006	11099	\$173,734.07	Modified Claims Asserting Reclamation	05-44640	\$10,000.00	Priority	05-44640	\$34,511.79	General Unsecured
UPG de Mexico S de RL de CV	William Holbrook Director of Finance United Plastics Group Inc 1420 Kensington Rd Ste 209 Oak Brook, IL 60523	7/31/2006	13546	\$42,827.19	Modified Claims Asserting Reclamation	05-44640	\$9,226.10	Priority	05-44640	\$33,601.09	General Unsecured
UPG de Mexico S de RL de CV	Monica J Machen Sonnenschein Nath & Rosenthal LLP 8000 Sears Tower Chicago, IL 60606	7/31/2006	13546	\$42,827.19	Modified Claims Asserting Reclamation	05-44640	\$9,226.10	Priority	05-44640	\$33,601.09	General Unsecured

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
In re	: Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	: Case No. 05-44481 (RDD)
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT L

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2	Modified Debtor3	Modified Amount3	Modified Nature3	Modified Debtor4	Modified Amount4	Modified Nature4	Modified Debtor5	Modified Amount5	Modified Nature5
Eaton Aeroquip De Mexico Sa De Cv	Eaton Corporation 1111 Superior Ave Cleveland, OH 44114-2584	7/26/2006	10971	\$332,442.44	Modified Claims Asserting Reclamation	05-44640	\$5,813.32	Priority	05-44481	\$124,643.55	General Unsecured									
GE Plastics	Attn Val Venable 9930 Kinsey Ave Huntersville, NC 28078	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
GE Plastics	Foley & Lardner LLP Attn David G Dragich 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
GE Plastics	Foley & Lardner LLP Judy A O Neill 500 Woodward Ave Ste 2700 Detroit, MI 48226	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
GE Plastics	Foley & Lardner LLP Hilary Jewett 90 Park Ave New York, NY 10016	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44567	\$9,728.00	Priority	05-44567	\$89,119.40	General Unsecured	05-44640	\$3,361,492.94	General Unsecured	05-44539	\$60,280.00	General Unsecured	05-44624	\$3,805.45	General Unsecured
SABIC Innovative Plastics US LLC	Attn Val Venable 9930 Kinsey Ave Huntersville, NC 28078	7/27/2006	11473	\$5,256,752.18	Modified Claims Asserting Reclamation	05-44640	\$199,218.25	Priority												

EXHIBIT M

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

Claims identified as having a Basis For Objection of "Books And Records Claims" are those Claims that assert liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15
				16	17	18
				19	20	21

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT N

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Name	Address	Date Filed	Claim Number	Asserted Claim Amount	Basis for Objection	Modified Debtor	Modified Amount	Modified Nature	Modified Debtor2	Modified Amount2	Modified Nature2	Modified Debtor3	Modified Amount3	Modified Nature3	Modified Debtor4	Modified Amount4	Modified Nature4	Modified Debtor5	Modified Amount5	Modified Nature5	Modified Debtor6	Modified Amount6	Modified Nature6
Ashland Incorporated	Collection Department DS 3 PO Box 2219 Columbus, OH 43216	4/25/2006	2760	\$262,636.04	Claims Subject To Modification	05-44640	\$208,922.21	General Unsecured	05-44615	\$1,672.00	General Unsecured	05-44624	\$1,084.86	General Unsecured									
Direct Sourcing Solutions Inc	Dasi 9300 Shelbyville Rd Ste 402 Louisville, KY 40222	7/31/2006	14260	\$660,698.51	Claims Subject To Modification	05-44624	\$25,888.15	General Unsecured	05-44640	\$125,025.00	General Unsecured												
FedEx Freight	FedEx Freight Delivery Code 2259 PO Box 840 Harrison, AR 72602-0840	5/26/2006	6934	\$17,219.26	Claims Subject To Modification	05-44640	\$12,507.67	General Unsecured	05-44511	\$1,709.19	General Unsecured	05-44482	\$3,002.40	General Unsecured									
Goldman Sachs Credit Partners LP	Attn Pedro Ramirez c o Goldman Sachs & Co 30 Hudson 17th Fl Jersey City, NJ 07302	4/13/2006	2639	\$1,179,772.10	Claims Subject To Modification	05-44640	\$1,046,698.81	General Unsecured	05-44482	\$895.77	General Unsecured												
Newark Electronics	PO Box 94151 Palatine, IL 60094-4151	6/6/2006	7550	\$185,979.44	Claims Subject To Modification	05-44640	\$88,909.44	General Unsecured	05-44624	\$70.97	General Unsecured	05-44612	\$6,037.59	General Unsecured	05-44567	\$555.84	General Unsecured	05-44507	\$10,470.92	General Unsecured	05-44482	\$646.52	General Unsecured
Newark Electronics	Newark Electronics Corp 4801 N Ravenswood Ave Chicago, IL 60640	6/6/2006	7550	\$185,979.44	Claims Subject To Modification	05-44640	\$88,909.44	General Unsecured	05-44624	\$70.97	General Unsecured	05-44612	\$6,037.59	General Unsecured	05-44567	\$555.84	General Unsecured	05-44507	\$10,470.92	General Unsecured	05-44482	\$646.52	General Unsecured
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Attn Brian A Jarman Two Greenwich Plaza 1st Fl Greenwich, CT 06830	7/31/2006	14140	\$1,641,742.91	Claims Subject To Modification	05-44612	\$1,407,641.55	General Unsecured	05-44640	\$201,199.88	General Unsecured												
SPCP Group LLC as agent for Silver Point Capital Fund LP and Silver Point Capital Offshore Fund LTD	Goodwin Procter LLP Allan S Brilliant Craig P Druhl & Meagan E Costello 599 Lexington Ave New York, NY 10022	7/31/2006	14140	\$1,641,742.91	Claims Subject To Modification	05-44612	\$1,407,641.55	General Unsecured	05-44640	\$201,199.88	General Unsecured												
Stagecoach Cartage	PO Box 26517 El Paso, TX 79926	5/8/2006	5069	\$3,890.28	Claims Subject To Modification	05-44567	\$2,380.24	General Unsecured	05-44640	\$610.00	General Unsecured												

EXHIBIT O

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

NOTICE OF OBJECTION TO CLAIM

[Claimant Name]:

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), are sending you this notice. According to the Debtors' records, you filed one or more proofs of claim in the Debtors' reorganization cases. Based upon the Debtors' review of your proof or proofs of claim, the Debtors have determined that one or more of your "Claims," as such term is defined in 11 U.S.C. § 101(5), identified in the table below should be disallowed and expunged or modified as summarized in that table and described in more detail in the Debtors' Twenty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors Books And Records (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (the "Twenty-Fourth Omnibus Claims Objection"), dated December 21, 2007, a copy of which is enclosed (without exhibits). The Debtors' Twenty-Fourth Omnibus Claims Objection is set for hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004. AS FURTHER DESCRIBED IN THE ENCLOSED TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION AND BELOW, THE DEADLINE FOR YOU TO RESPOND TO THE DEBTORS' OBJECTION TO YOUR CLAIM(S) IS 4:00 P.M. (PREVAILING EASTERN TIME) ON JANUARY 18, 2008. IF YOU DO NOT RESPOND TIMELY IN THE MANNER DESCRIBED BELOW, THE ORDER GRANTING THE RELIEF REQUESTED MAY BE ENTERED WITHOUT ANY FURTHER NOTICE TO YOU OTHER THAN NOTICE OF ENTRY OF AN ORDER.

The enclosed Twenty-Fourth Omnibus Claims Objection identifies six different categories of objections. The category of claim objection applicable to you is identified in the table below in the column entitled "Basis For Objection":

Claims identified as having a Basis For Objection of "Duplicate Or Amended Claims" are either duplicates of other Claims or have been amended or superseded by later-filed Claims.

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Claims identified as having a Basis For Objection of "Untimely Claims" are Claims that were not timely filed pursuant to the Bar Date Order.

Claims identified as having a Basis For Objection of "Claims Subject To Modification" are those Claims that the Debtors have determined (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status.

Claims identified as having a Basis For Objection of "Modified Claims Asserting Reclamation" are those Claims (i) that the Debtors have determined (a) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status and (ii) in which the claimant asserted a reclamation demand and either (a) the Debtors and the claimant have entered into a letter agreement pursuant to which the Debtors and the claimant agreed upon the valid amount of the reclamation demand or (b) the claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (ii)(a) and (b), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the claimant's agreement or consent to the amount pursuant to the Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid.

The Claim identified as having a Basis For Objection of "Claim Subject To Modification That Is Subject To Prior Order" is a Claim that was modified pursuant to a prior order and that the Debtors have determined states the incorrect amount.

Date Filed	Claim Number	Asserted Claim Amount ¹	Basis For Objection	Treatment Of Claim		
				Correct Debtor	Modified Amount	Modified Nature
3	4	5	6	7	8	9
				10	11	12
				13	14	15
				16	17	18
				19	20	21
				22	23	24

¹ Asserted Claim Amounts listed as "UNL" generally reflect that the claim amount asserted is unliquidated.

If you wish to view the complete exhibits to the Twenty-Fourth Omnibus Claims Objection, you can do so at www.delphidocket.com. If you have any questions about this notice or the Twenty-Fourth Omnibus Claims Objection to your Claim, please contact the Debtors' counsel by e-mail at delphi@skadden.com, by telephone at 1-800-718-5305, or in writing to Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton). Questions regarding the amount of a Claim or the filing of a Claim should be directed to Claims Agent at 1-888-249-2691 or www.delphidocket.com. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

THE PROCEDURES SET FORTH IN THE ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m), 3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS, ENTERED DECEMBER 7, 2006 (THE "CLAIMS OBJECTION PROCEDURES ORDER"), APPLY TO YOUR PROOFS OF CLAIM THAT ARE SUBJECT TO THE DEBTORS' OBJECTION AS SET FORTH ABOVE. A COPY OF THE CLAIMS OBJECTION PROCEDURES ORDER IS INCLUDED HEREWITH. THE FOLLOWING SUMMARIZES THE PROVISIONS OF THAT ORDER BUT IS QUALIFIED IN ALL RESPECTS BY THE TERMS OF THAT ORDER.

If you disagree with the Twenty-Fourth Omnibus Claims Objection, you must file a response (the "Response") and serve it so that it is actually received by no later than 4:00 p.m. (prevailing Eastern Time) on January 18, 2008. Your Response, if any, to the Twenty-Fourth Omnibus Claims Objection must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Claims Objection Procedures Order, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 632, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton).

Your Response, if any, must also contain at a minimum the following: (i) the title of the claims objection to which the Response is directed, (ii) the name of the claimant and a brief description of the basis for the amount of the Claim, (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Twenty-Fourth Omnibus Claims Objection, (iv) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that you need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that you must disclose to the Debtors all information and provide copies of all documents that you believe to be confidential, proprietary, or otherwise protected and upon which you intend to rely in support of the Claim, (v) to the extent that the Claim is contingent or fully or partially unliquidated, the amount that you believe would be the allowable amount of such Claim upon liquidation of the Claim or occurrence of the contingency, as

appropriate, and (vi) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the Claim.

If you properly and timely file and serve a Response in accordance with the procedures described above, and the Debtors are unable to reach a consensual resolution with you, the hearing on any such Response will automatically be adjourned from the January 25, 2008 hearing date to a future date to be set pursuant to the Claims Objection Procedures Order. With respect to all uncontested objections, the Debtors have requested that the Court conduct a final hearing on January 25, 2008 at 10:00 a.m. (prevailing Eastern time).

IF ANY PROOF OF CLAIM LISTED ABOVE ASSERTS CONTINGENT OR UNLIQUIDATED CLAIMS, YOU ARE REQUIRED BY THE CLAIMS OBJECTION PROCEDURES ORDER TO INCLUDE THE AMOUNT THAT YOU BELIEVE WOULD BE THE ALLOWABLE AMOUNT OF SUCH CLAIM UPON LIQUIDATION OF THE CLAIM OR OCCURRENCE OF THE CONTINGENCY, AS APPROPRIATE, IN ANY RESPONSE TO THE OBJECTION. PURSUANT TO THE CLAIMS OBJECTION PROCEDURES ORDER, THE DEBTORS MAY ELECT, IN THEIR SOLE DISCRETION, TO ACCEPT SUCH AMOUNT PROVISIONALLY AS THE ESTIMATED AMOUNT OF YOUR PROOF OF CLAIM PURSUANT TO SECTION 502(c) OF THE BANKRUPTCY CODE FOR ALL PURPOSES OTHER THAN ALLOWANCE, BUT INCLUDING VOTING AND ESTABLISHING RESERVES FOR PURPOSES OF DISTRIBUTION. YOUR PROOF OF CLAIM WOULD REMAIN SUBJECT TO FURTHER OBJECTION AND REDUCTION, AS APPROPRIATE, AND TO SECTION 502(j) OF THE BANKRUPTCY CODE. THE DEBTORS' ELECTION WOULD BE MADE BY SERVING YOU WITH A NOTICE IN THE FORM ATTACHED TO THE CLAIMS OBJECTION PROCEDURES ORDER.

The Bankruptcy Court will consider only those Responses made as set forth herein and in accordance with the Claims Objection Procedures Order. IF NO RESPONSES TO THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THE PROCEDURES SET FORTH HEREIN AND IN THE CLAIMS OBJECTION PROCEDURES ORDER, THE BANKRUPTCY COURT MAY ENTER AN ORDER SUSTAINING THE TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION WITHOUT FURTHER NOTICE OTHER THAN NOTICE OF THE ENTRY OF SUCH AN ORDER AS PROVIDED IN THE CLAIMS OBJECTION PROCEDURES ORDER. Thus, your failure to respond may forever bar you from sustaining a Claim against the Debtors.

Dated: New York, New York
December 21, 2007

EXHIBIT E

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession,
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Neil Berger (NB-3599)

**Hearing Date: 7/23/2008
at 10:00 a.m.**

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**NOTICE OF PRESENTMENT OF JOINT STIPULATION AND
AGREED ORDER COMPROMISING AND ALLOWING
PROOF OF CLAIM NUMBER 10718 (EQUISTAR CHEMICALS, LP)**

PLEASE TAKE NOTICE that on August 24, 2007, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 10718 (the "Claim") filed by Equistar Chemicals, LP ("Claimant") against Delphi Automotive Systems LLC pursuant to the Debtors' Twentieth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate and Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected on Debtors' Books and Records, (D) Untimely Claim, and (E) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, Consensually Modified and Reduced Tort Claims, and Lift Stay

Procedures Claims Subject to Modification (Docket No. 9151) (the "Objection")

PLEASE TAKE FURTHER NOTICE that the Debtors and the Claimant have agreed to settle the Objection with respect to the Claim and, pursuant to the Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414), have (i) entered into a Settlement Agreement, dated as of July 16, 2007 (the "Settlement Agreement"), and (ii) executed a Joint Stipulation And Agreed Order Compromising and Allowing Proof Of Claim Number 10718 (the "Joint Stipulation").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Settlement Agreement and the Joint Stipulation, the Debtors and the Claimant have agreed to allow proof of claim number 10718 as a general unsecured claim against DAS only in the amount of \$413,966.

PLEASE TAKE FURTHER NOTICE that the Debtors will present the Joint Stipulation for consideration at the hearing scheduled for July 23, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York.

Dated: New York, New York
July 16, 2008

DELPHI CORPORATION, *et al.*
By their attorneys,
TOGUT, SEGAL & SEGAL LLP
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza
New York, New York 10119
(212) 594-5000

EXHIBIT F

PRESENTMENT DATE: July 23, 2008
AT: 10:00 a.m.
OBJECTIONS DUE: July 22 2008
AT: 4:00 p.m.

TOGUT, SEGAL & SEGAL LLP
Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors-in-Possession
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258
Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2689

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re:	:	
	:	
DELPHI CORPORATION <i>et al.</i> ,	:	Chapter 11
	:	Case No. 05-44481 (RDD)
	:	(Jointly Administered)
	:	
Debtors.	:	
-----X	:	

**AMENDED NOTICE OF PRESENTMENT OF JOINT STIPULATION
AND AGREED ORDER RESOLVING DEBTORS' OBJECTION TO
NOTICE OF CURE CLAIM OF BANK OF AMERICA, N.A. WITH
RESPECT TO POST-PETITION AMOUNTS SOUGHT PURSUANT TO
CERTAIN LEASES BY AND BETWEEN BANK OF AMERICA,
N.A. AND DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES, LLC**

PLEASE TAKE NOTICE that Delphi Corporation ("Delphi") and certain
of its subsidiaries and affiliates, the debtors and debtors in possession in the above-
captioned cases (collectively, the "Debtors"), by their conflicts counsel, Togut, Segal &
Segal LLP, will present a proposed Stipulation and Order Among the Debtors and Bank

of America, N.A. (the "Stipulation and Order"), a true and complete copy of which is annexed hereto, to the Honorable Robert D. Drain, United States Bankruptcy Judge, at the claims hearing that is scheduled to be conducted in Courtroom 610 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on July 23, 2008 at 10:00 a.m.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the proposed Stipulation and Order must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, and Administrative Procedures, and (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) be filed with the Bankruptcy Court in accordance with General Order M-242, as amended - registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) and be served upon: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: General Counsel); (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Attn: John Wm. Butler, Jr.); (iii) conflicts counsel for the Debtors, Togut, Segal & Segal LLP, One Penn Plaza, New York, New York 10119 (Attn: Neil Berger, Esq.); (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Attn: Kenneth S. Ziman, Esq.);

(v) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Attn: Robert H. Trust, Esq.);
(vi) counsel for Bank of America, N.A., Barnes & Thornburg LLP, 300 Ottawa Avenue, NW, Suite 500, Grand Rapids, Michigan 49503 (Attn: Patrick E. Mears, Esq.);
(vii) conflicts counsel for the Official Committee of Unsecured Creditors, WarnerStevens LLP, 301 Commerce Street, Suite 1700, Fort Worth, Texas 76102 (Attn: Jeffrey A. Resler, Esq.); and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Attn: Alicia M. Leonhard, Esq.), in each case so as to be **received** no later than **4:00 p.m. (prevailing Eastern Time) on July 22, 2008** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those timely-written objections made in accordance herewith, and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court, and that if no objections to the Order are timely filed and served the Bankruptcy Court may approve the proposed Stipulation.

Dated: New York, New York
July 16, 2008

TOGUT, SEGAL & SEGAL LLP
Conflicts Counsel for Delphi Corporation, *et al.*,
Debtors and Debtors-in-Possession
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10119
Telephone: (212) 594-5000
Facsimile: (212) 967-4258

TOGUT, SEGAL & SEGAL LLP
Conflicts Counsel for DAS LLC Corporation, *et al.*,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
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(212) 594-5000
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Neil Berger (NB-3599)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

**JOINT STIPULATION AND AGREED ORDER RESOLVING
DEBTORS' OBJECTION TO NOTICE OF CURE CLAIM OF BANK
OF AMERICA, N.A. WITH RESPECT TO CERTAIN LEASES BY
AND BETWEEN BANK OF AMERICA, N.A. AND DELPHI
AUTOMOTIVE SYSTEMS HUMAN RESOURCES, LLC**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases, (collectively, the "Debtors") and Bank of America, N.A. ("BofA") respectfully submit this Stipulation And Agreed Order Resolving The Debtors' Objection To The Notice Of Cure (the "Cure Notice") Claim Of Bank Of America, N.A. With Respect To Certain Aircraft Leases By And Between Bank Of America, N.A. And Delphi Automotive Systems Human Resources LLC ("DAS HR"), and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the "Bankruptcy Code"), as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, prior to the Petition Date, certain of the Debtors and BofA's predecessors in interest entered into two (2) aircraft leases, both dated March 30, 2001 (the "Leases"), pursuant to which BofA leases two aircraft and related equipment to DAS HR.

WHEREAS, Delphi Corporation and Delphi Automotive Systems LLC (collectively, the "Guarantors") guaranteed performance of the obligations under the Leases.

WHEREAS, on January 25, 2008, the Court entered an order confirming the First Amended Joint Plan of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan").

WHEREAS, DAS HR has expressed its intention to assume the Leases as part of the Plan.

WHEREAS, BofA asserts that after the Petition Date, BofA incurred legal fees and expenses in defense of its rights under the Leases and that the Debtors are obligated to reimburse BofA for those legal fees and expenses pursuant to the terms of the Leases.

WHEREAS, on or about February 1, 2008, BofA filed the Cure Notice (the "Cure Notice"), seeking (a) reimbursement of legal fees of \$147,056.02 and expenses of \$10,718, all of which were incurred after the Petition Date (the "Legal Costs") and (b) reaffirmations of Guarantors' guarantees of the Leases.

WHEREAS, the Debtors have objected to the Legal Costs sought in the

Cure Notice.

NOW THEREFORE, in consideration of the foregoing, the Debtors and BofA stipulate and agree:

(1) By no later than seven (7) calendar days after an Order approving this Stipulation becomes final, the Debtors shall pay BofA the sum of Eighty Five Thousand Seven Hundred Eighteen Dollars and no/100 Dollars (\$85,718) (the "Settlement Amount") in full and final satisfaction of Legal Costs through and including the date hereof.

(2) BofA hereby acknowledges that upon the Debtors' payment of the Settlement Amount, BofA shall be forever barred from asserting any other claim against the Debtors relating to the Legal Costs accrued as of the date this Court enters an order approving this Stipulation. To the extent that BofA already has asserted claims against any of the Debtors that pertain to the Legal Costs and that have not yet been withdrawn, such claims are hereby deemed withdrawn with prejudice.

(3) Upon the effective date of the Plan, as may be amended, modified or superseded (the "Effective Date"), the Guarantors shall execute and deliver to BofA Guaranty Reaffirmations in the forms annexed hereto (the "Guaranty Reaffirmations"). The Guaranty Reaffirmations shall become effective immediately upon the Effective Date of the Plan.

(4) The Court's prior Orders in this case at Docket No.1805, at Docket No. 21 in Adversary Proceeding No. 06-01121, and paragraph 25 in the Court's prior Order at Docket No. 797 (the "Orders") shall continue in full force and effect, including, without limitation, as to all agreements referenced in the Orders and to the Segregated Account, as that term is defined in the Orders, including any and all extensions and modifications thereto including, without limitation, the April 28, 2006 Agreement


between Delphi Automotive Systems Human Resources, LLC, Pentastar Aviation, LLC and Automotive Air Charter, Inc., and all charter revenue and lease proceeds therefrom.

(5) Nothing contained in this Stipulation shall be construed as a modification, revision or amendment to the terms of the Leases, the guarantees or any other documents executed by the parties to this Stipulation unless expressly stated herein or in the Guarantee Reaffirmations.

[Concluded on Following Page]

(6) The Cure Notice shall be deemed withdrawn with prejudice once
an Order approving this Stipulation becomes final.


AGREED TO AND
APPROVED FOR ENTRY
On This 12th day of June, 2008:



Neil Berger (NB-3599)
A Member of the Firm

TOGUT SEGAL & SEGAL LLP
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

Attorneys for Delphi Corporation, et al.
Debtors and Debtors-in-Possession



Patrick E. Mears (PM-6473)
A Member of the Firm

BARNES & THORNBURG, LLP
300 Ottawa Avenue, NW, Suite 500
Grand Rapids, Michigan 49503
(616) 742-3930

Attorneys for Bank of America, N.A.

SO ORDERED

This ____ day of _____, 2008
in New York, New York

HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Bank of America



Bank of America, N.A.

GUARANTY REAFFIRMATION

This Guaranty Reaffirmation (this "Guaranty Reaffirmation") is executed and delivered as of the date set forth below by the undersigned guarantor (the "Guarantor") in favor of Bank of America, N.A. ("Bank of America") with an address of 231 S. LaSalle Street, Mail Code: IL1-231-07-19, Chicago, Illinois 60604, Attention: Stuart R. Schwartz, or such address as Bank of America hereafter notifies Guarantor in writing. Bank of America and Delphi Automotive Systems Human Resources LLC ("Customer") are parties, by virtue of assignment, to that certain Aircraft Lease (N599DA) dated as of March 30, 2001 and all agreements related thereto (the "Lease"). The term "Customer," if defined to include more than one party, shall mean "Customer and each of them" and this Guaranty Reaffirmation shall secure payment of all of their respective Obligations (as defined below) to Bank of America. Bank of America is unwilling to consent to any assumption of the Lease with Customer and the appropriate cure amounts for such assumption pursuant to 11 U.S.C. § 365 in connection with Guarantor's jointly-administered bankruptcy case entitled *In re Delphi Corp.*, Case No. 05-44481, currently pending in the United States Bankruptcy Court for the Southern District of New York and in connection with the First Amended Joint Plan of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan") unless Guarantor absolutely and unconditionally reaffirms its prior guarantee to Bank of America of the payment and performance of all the Obligations of Customer at any time owing to Bank of America pursuant to or arising from the Lease. With knowledge that Bank of America will consent to assumption of such agreements by Customer in reliance upon the existence of this Guaranty Reaffirmation and a separate Guaranty Reaffirmation executed by Delphi Corporation in favor of Bank of America and the validity and enforceability of the Obligations and liabilities of Guarantor to Bank of America contemplated hereby, Guarantor agrees with Bank of America as follows:

1. **Effective Date:** This Guaranty Reaffirmation shall become effective upon the Effective Date (as defined in the Plan) of the Plan, as may be amended, modified or superseded.
2. **Guaranty.** Guarantor guarantees to Bank of America the prompt payment and/or performance of all indebtedness, Obligations and liabilities of Customer at any time owing to Bank of America to the same extent and nature of Guarantor's obligations to Bank of America pursuant to Guarantor's Guaranty agreement with Bank of America dated as of March 30, 2001 (the "Original Guaranty"), as amended in writing on or about December 16, 2003 (the "Obligations"). All of the rights, claims, obligations and defenses of each of the parties hereto under the Original Guaranty are expressly preserved and not waived, and all of the provisions of the Original Guaranty shall continue in full force and effect.

Guarantor's Address:

The undersigned, pursuant to due corporate, limited liability company or partnership authority, as appropriate, has or have caused this Guaranty to be executed as of the date set forth below.

Dated as of: ____, 2008

Witness/Attest/Notary Public:

Name: _____
Address: _____

GUARANTOR:

DELPHI AUTOMOTIVE SYSTEMS LLC

By: _____
Name: _____
Title: _____
Guarantor's Taxpayer ID: _____

Bank of America



Bank of America, N.A.

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Name: _____
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DELPHI CORPORATION

By: _____

Name: _____

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Guarantor's Taxpayer ID: _____

Bank of America



Bank of America, N.A.

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Dated as of: ___, 2008

Witness/Attest/Notary Public:

Name: _____
Address: _____

GUARANTOR:

DELPHI AUTOMOTIVE SYSTEMS LLC

By: _____
Name: _____
Title: _____
Guarantor's Taxpayer ID: _____

Bank of America



Bank of America, N.A.

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Guarantor's Address:

The undersigned, pursuant to due corporate, limited liability company or partnership authority, as appropriate, has or have caused this Guaranty to be executed as of the date set forth below.

Dated as of: ___, 2008

Witness/Attest/Notary Public:

Name: _____
Address: _____

GUARANTOR:

DELPHI CORPORATION

By: _____

Name: _____

Title: _____

Guarantor's Taxpayer ID: _____

EXHIBIT G

Company	Contact	Address1	Address2	City	State	Zip
Hahn & Hessen LLP	Mark Indelicato Edward Schnitzer	488 Madison Avenue		New York	NY	10022
Kane Russell Coleman & Logan	Robert J. Taylor Esq	3700 Thanksgiving Tower	1601 Elm Street	Dallas	TX	75201
SPCP Group agent for Silver Point Capital Fund & Silver Point Capital Offshore Fund	Attn Brian A. Jarmain	Two Greenwich Plz 1st Fl		Greenwich	CT	6830

EXHIBIT H

Pg 297 of 299
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
Shannon Martin Finkelstein Alvarado	Mark S Finkelstein Esq	909 Fannin St Ste 2400	Houston	TX	77010

EXHIBIT I

Company	Contact	Address1	City	State	Zip
Barnes & Thornburg LLP	Patrick E Mears Esq	300 Ottawa Ave NW Ste 500	Grand Rapids	MI	49503